

Thirty-First Annual Report

OF THE

Railroad Commission

OF THE

State of Florida

For the Year 1927



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COMMISSIONERS

GEO. G. McWHORTER, <i>Chairman</i> , Commissioner;	Aug. 17,
E. J. VANN, Commissioner;	1887, to
WILLIAM HIMES, Commissioner;	June 13,
JOHN G. WARD, <i>Secretary</i> .	1891.

(Commission was abolished by Act of Legislature, 1891;
was re-created by Act of Legislature, 1897.)

R. H. M. DAVIDSON, <i>Chairman</i> , Commissioner;	July 1,
HENRY E. DAY, Commissioner;	1897, to
JOHN M. BRYAN, Commissioner;	Jan 3,
J. L. NEELEY, JR., <i>Secretary</i> .	1899.

HENRY E. DAY, <i>Chairman</i> , Commissioner;	Jan. 3,
JOHN M. BRYAN, Commissioner;	1899, to
JOHN L. MORGAN, Commissioner;	Jan. 8,
J. L. NEELEY, <i>Secretary</i> .	1901.

HENRY E. DAY, <i>Chairman</i> , Commissioner;	Jan. 8,
(Henry E. Day resigned October 1, 1902, and was succeeded by R. Hudson Burr. At the same time John L. Morgan was elected Chair- man for the rest of the term.)	1901, to
	Jan. 6,
	1903.

JOHN M. BRYAN, Commissioner;	Jan. 8,
JOHN L. MORGAN, Commissioner;	1901, to
JOHN L. NEELEY, <i>Secretary</i> .	Jan. 6,
(John L. Neeley resigned October 1, 1901, and Royal C. Dunn was elected as his successor.)	1903.

JEFFERSON B. BROWNE, <i>Chairman</i> , Commissioner;	Jan. 6,
R. HUDSON BURR, Commissioner;	1903, to
JOHN L. MORGAN, Commissioner;	Jan. 3,
ROYAL C. DUNN, <i>Secretary</i> .	1905.

JEFFERSON B. BROWNE, <i>Chairman</i> , Commissioner ;	} Jan. 3, 1905, to Jan. 8, 1907.
R. HUDSON BURR, Commissioner ;	
JOHN L. MORGAN, Commissioner ;	
ROYAL C. DUNN, <i>Secretary</i> .	

R. HUDSON BURR, <i>Chairman</i> , Commissioner ;	} Jan. 8, 1907, to Jan. 4, 1909.
JOHN L. MORGAN, Commissioner ;	
NEWTON A. BLITCH, Commissioner ;	
ROYAL C. DUNN, <i>Secretary</i> .	

R. HUDSON BURR, <i>Chairman</i> , Commissioner ;	} Jan. 4, 1909, to Jan. 3, 1911.
NEWTON A. BLITCH, Commissioner ;	
ROYAL C. DUNN, Commissioner ;	
S. E. COBB, <i>Secretary</i> .	
(S. E. Cobb resigned September 5, 1909, and J. Will Yon was elected as his successor.)	

R. HUDSON BURR, <i>Chairman</i> , Commissioner ;	} Jan. 3, 1911, to Jan. 7, 1913.
NEWTON A. BLITCH, Commissioner ;	
ROYAL C. DUNN, Commissioner ;	
J. WILL YON, <i>Secretary</i> .	

R. HUDSON BURR, <i>Chairman</i> , Commissioner ;	} Jan. 7, 1913, to Jan. 5, 1915.
NEWTON A. BLITCH, Commissioner ;	
ROYAL C. DUNN, Commissioner ;	
J. WILL YON, <i>Secretary</i> .	

R. HUDSON BURR, <i>Chairman</i> , Commissioner ;	} Jan. 5, 1915, to Jan. 2, 1917.
NEWTON A. BLITCH, Commissioner ;	
ROYAL C. DUNN, Commissioner ;	
J. WILL YON, <i>Secretary</i> .	
(J. Will Yon resigned August 1, 1917, and Lewis G. Thompson was elected as his successor.)	

R. HUDSON BURR, <i>Chairman</i> , Commissioner ;	} Jan. 2, 1917, to Jan. 7, 1919.
NEWTON A. BLITCH, Commissioner ;	
ROYAL C. DUNN, Commissioner ;	
LEWIS G. THOMPSON, <i>Secretary</i> .	

R. HUDSON BURR, <i>Chairman</i> , Commissioner;	} Jan. 7, 1919, to Jan. 4, 1921.
NEWTON A. BLITCH, Commissioner;	
ROYAL C. DUNN, Commissioner;	
LEWIS G. THOMPSON, <i>Secretary</i> .	

R. HUDSON BURR, <i>Chairman</i> , Commissioner;	} Jan. 4, 1921, to Jan. 2, 1923.
NEWTON A. BLITCH, Commissioner;	
A. S. WELLS, Commissioner;	
LEWIS G. THOMPSON, <i>Secretary</i> .	

Note—Royal C. Dunn was not a candidate for re-election.

Note—Newton A. Blitch died on October 30, 1921, and was succeeded by Hon. A. D. Campbell, effective November 12, 1922.

R. HUDSON BURR, <i>Chairman</i> , Commissioner;	} Jan. 2, 1923, to Jan. 7, 1925.
A. D. CAMPBELL, Commissioner;	
A. S. WELLS, Commissioner;	
LEWIS G. THOMPSON, <i>Secretary</i> .	

Note—A. D. Campbell died on February 10, 1924, and was succeeded by Hon. E. S. Matthews, effective February 25, 1924.

R. HUDSON BURR, <i>Chairman</i> , Commissioner;	} Jan. 7, 1925, to Jan. 4, 1927.
E. S. MATTHEWS, Commissioner;	
A. S. WELLS, Commissioner;	
LEWIS G. THOMPSON, <i>Secretary</i> .	

A. S. WELLS, <i>Chairman</i> , Commissioner;	} Jan. 4, 1927, to Jan. 8, 1929.
E. S. MATTHEWS, Commissioner;	
*R. L. EATON, Commissioner;	
LEWIS G. THOMPSON, <i>Secretary</i> .	

* Died February 27, 1927, and was succeeded by Mrs. R. L. Eaton, under appointment by the Governor for the unexpired term.

EDITORIAL

CLASS RATES IN THE SOUTHEAST.

The so-called Southeastern Class Rate adjustment, I. C. C. Docket No. 13494 is of so much importance and covers such a wide range of territory, it is thought advisable to reprint below the editorial on the subject as published in our last Annual Report. This editorial gave a history of this case from its inception up to February 28, 1923, at which time our Report went to press. At the end of the quoted article we will present the history of the case from February 28, 1923, to the present time:

“Following certain decisions of the Interstate Commerce Commission and Fourth Section Orders affecting the adjustment of rates to and from points in Southern territory, and the amendment of the Fourth Section of the Act to Regulate Commerce by the Transportation Act of 1920, the Southern interstate carriers appointed a special committee to review and readjust, under Fourth Section principles set forth in the said decision and the Amended Fourth Section, rates from Ohio River Crossings, St. Louis, Mo.; Memphis and Nashville, Tenn.; Gulf Ports and Mississippi River Crossings, South Atlantic Ports and Eastern and Virginia Cities to Southeastern Territory.

“This committee was in practically continuous session for several months, and substantially completed the revision of the class rates. In accordance with the expressed wishes of the Interstate Commerce Commission, that the shipping public be given advance notice of general changes in rates, arrangements were made for conferences to be held in the Assembly Room of the Chamber of Commerce, Atlanta, Ga., during the week beginning July 11, 1921, between the members of the Fourth Section Committee of Southern Carriers and the shipping public of the Southeast.

"This conference was held, and was attended by a very representative gathering of shippers, boards of trade, chambers of commerce, and other civic bodies from many sections of the South. At the opening of the conference, Mr. D. M. Godwyn, Chairman of the Fourth Section Committee of Southern Carriers, presented for the consideration of the assembled shippers detailed statements of the proposed class rates as they had been worked out by the committee, giving in many instances a description of the manner in which the rates had been arrived at.

"The rates are so involved, and cover so much territory that they cannot be discussed at any length in an article of this kind, but very briefly, the proposition is this:

The strict application of the long and short haul principle to rates from, to and between points mentioned above. This will undoubtedly mean material increases to the ports and other points where heretofore water transportation has been a factor in reducing the rates. On the other hand, there will be both increases and reductions to interior points, if the rates as proposed by the Fourth Section Committee are finally adopted.

"At the Atlanta conference it seemed to be the consensus of opinion that the Fourth Section Committee in setting up the rates they proposed had not altogether complied with the strict terms of the Fourth Section of the Act, or with the suggestions of the Interstate Commerce Commission. There also seemed to be a very strong opinion that in the rates proposed the increases would greatly outnumber the reductions, and that the scheme as submitted would increase revenues as well as readjust the rates.

"It was impossible for the shippers and the committee to arrive at any agreement, and the conference was a failure, except that it gave the shippers a good deal of information that they did not before possess.

"The conference adjourned with a kind of vague understanding that the carriers would ask the Interstate Commerce Commission to review the rates in an informal pro-

ceeding. It was pointed out that if the rates were published as they were submitted the Interstate Commerce Commission would at once be asked to suspend them, pending a full hearing, and that such a proceeding would involve large expense in the publication of tariffs.

"Nothing further was done following the conference until February 21, 1922, when the Interstate Commerce Commission issued the following press notice:

"At the request of carriers operating in Southern territory and of many interested shippers, the Commission on its own motion has instituted an investigation of the class rates applicable in interstate commerce within Southern territory; between that territory and Mississippi River crossings; between that territory and Ohio River crossings and points beyond in Illinois, Buffalo, Pittsburgh, and central territories; and between that territory, excepting North Carolina points, and Virginia cities and Eastern points beyond in trunk line and New England territories.

"This investigation has been instituted because the rates in question, in many instances, differ materially for substantially similar hauls on like classes of traffic; because the relationship to first class of the rates on the lower classes varies greatly in many of the different scales and adjustments; and because many of the rates are higher for shorter distances than for longer over the same line or route. The investigation is favored not only by the carriers and shippers, but also by most, if not all, of the commissions of the Southern States. The carriers have been working upon a revision of the rates for many months. The Commission believes that by instituting this investigation it will be possible to secure results more constructive and harmonious than can be secured in the separate proceedings which will otherwise be inevitable, and that much time and labor will in the end be saved.

"While intrastate rates have not been included within

the scope of the investigation, the Commission appreciates the desirability of greater harmony between the intrastate and interstate rate structures than now exists, and believes that not only the carriers, but also the shippers and state commissions of the South entertain like views as to this matter. To this end the Commission in reaching conclusions with respect to the interstate rates will consult with the state commissions and is confident of their co-operation.

“Hearings will be held at various places in Southern territory and the dates and points of these hearings will be later announced. It is probable that a schedule of information deemed essential in connection with the investigation will at the same time be presented.

“The result of this hearing is likely to be revolutionary on rates in the South. If the Interstate Commerce Commission takes the same view of the matter as they did in the Mississippi valley case, and there is no reason to think otherwise, they will not allow the presence of water competition to affect rail rates in any way. Rates to all points will be put on what is known as a ‘dry land’ basis, and the commercial necessities and activities of our people will have to adjust themselves to the new conditions.

“This matter is a very large one, and is very vital to the shippers of this State. The Commissioners have formed no opinion as to what the final adjustment should be. They will form no opinion until they have made a thorough study of all the elements connected with the proposed adjustment, and they will then take that action which, in their opinion, will be of greatest benefit to the large number of the people of this State.”

The foregoing was published in our Twenty-fifth Annual Report. Since that report was issued the Interstate Commerce Commission began hearings scheduled for the following dates and places:

Atlanta, Ga., May 22 to June 20, 1922. Direct testimony of carriers.

Atlanta, Ga., July 13, 1922. Cross-examination of carriers' witnesses.

Atlanta, Ga., September 14-23, 1922. Direct testimony of shippers.

New Orleans, La., October 30 to November 4, 1922.

Asheville, N. C., October 2-28, 1922.

Cincinnati, Ohio, November 6-18, 1922.

New York, December 4-12, 1922.

Atlanta, Ga., February 16, 1923.

After these hearings are finished there will be the usual filing of briefs, and oral argument in Washington.

On account of the importance of this case, and the large territory involved, the Interstate Commerce Commission availed itself of the provisions of the law, and invited the Railroad Commissioners of the Southeast to sit with the Interstate Commerce Commission in the case, in an advisory capacity.

In response to this invitation the Southeastern Association of State Railroad and Utilities Commissions met in Atlanta, Ga., April 3, and passed the following resolutions:

"Resolved by the Southeastern Association of State Commissioners, That we accept the invitation of the Interstate Commerce Commission to constitute a committee to sit with that Commission in its hearings on Docket 13494, so far as it deals only with rates within Southern Classification territory, and a committee of five be selected to act in that capacity, the President of this Association and four others to be selected by him to constitute said committee.

"Resolved, further, That the President of this Association is requested to arrange with the Interstate Commerce Commission for the further preliminary conference suggested by Commissioner Eastman in his letter of April 1st, and to notify all Southeastern State Commissions of the date and place thereof.

"Resolved, further, That we request the Interstate Commerce Commission to arrange to have each Southeastern

State Commission furnished with a transcript of the evidence in said Docket.

“Resolved, further, That in accepting this proposal for co-operation, this organization understands that no State Commission is precluded from introducing evidence in these proceedings as a party, and no State Commission is prevented from objecting to any order that may be entered therein.”

Mr. Perry, of the Southeastern Association of State Railway and Utility Commissioners, announced the following committee to sit with the Interstate Commerce Commission :

Mr. Jas. A. Perry, of Georgia.

Mr. Alexander Forward, of Virginia.

Mr. R. Hudson Burr, of Florida.

Mr. A. J. Maxwell, of North Carolina.

Mr. A. G. Patterson, of Alabama.

Chairman Burr has been in regular attendance at all of the hearings in this case, and expects to continue to keep in close touch with it until it is finished. It has taken Mr. Burr away from the office for a considerable period of time, but it is thought that this case is of so much importance to the people of the Southeast, and of Florida particularly, that nothing should be left undone to bring it to a conclusion along the proper lines.

A probable result of this case will be a revolutionary realignment of the rates in the Southeast, and if Florida is to secure that adjustment to which she is entitled in comparison with her sister states, it behooves the Commissioners to see that everything possible is done to bring about that result. All other Southeastern states are taking that action, and taking it vigorously. Surely Florida can, and should, do no less.

Since the foregoing was written all scheduled hearings have been held, and in March, 1924, Commissioner Eastman issued his proposed report to the Interstate Commerce Commission, in which he outlined a tentative adjustment of the

entire rate structure under consideration. The main features of this proposal, insofar as the shipping interests of Florida are concerned, may be summarized as follows:

HISTORICAL.

Present Rate Structure.

When this investigation began the general basis of rates between Central Territory and the South was, to a very great extent, the combination of local rates on Ohio River crossings or Virginia cities, and to Florida there was a still further combination, made on Jacksonville, Fla., the full locals being used south of Jacksonville. Rates from and to the West were also made on full Jacksonville combination.

In 1922 a revision was made in rates from Ohio River gateways to Florida under which proportional rates to Jacksonville on traffic for points in Florida south of Jacksonville were made somewhat lower than the local rates to Jacksonville.

Rates between the East and Florida were made on the Jacksonville combination.

Proposal of Carriers.

NORTHERN AND WESTERN FLORIDA: On and north of a line of the Seaboard Air Line from Jacksonville to River Junction, and west of that line, the carriers proposed an adjustment of rates that would be in harmony with that in the adjoining states.

PENINSULA FLORIDA: To and from points east of the Apalachicola River, and south of the line of the Seaboard Air Line from Jacksonville to River Junction the carriers propose to publish joint rates without separate publication of factors, to and beyond Jacksonville, these joint rates to be made up of basing factors to Jacksonville plus specifics south. For example: From the Ohio River crossings the basing factor would be \$1.60, or 48c less than the proposed local rate to Jacksonville on first class. The spe-

cifies south of Jacksonville to be made up of the first class local rate in effect prior to July 1, 1922, plus 5c, with the lower classes extended on the standard relationship percentages. The 5c was added to the first class rate for the purpose of avoiding a reduction in the revenues of the Florida lines through the application of the new relationships.

COMMISSIONER EASTMAN'S PROPOSALS.

That a single scale of distance rates should be used as the basis of maximum interstate class rates between points within Southern territory.

That in applying this scale distances in Kentucky, Tennessee, North Carolina and Virginia should be computed at 90% of actual mileage.

The distance scale proposed by Commissioner Eastman begins at five miles and extends to and including 1,500 miles, with a first class rate for five miles of 30c, and for 1,500 miles, \$2.27. Lower classes to be made on percentage relationships recommended in the report.

That distances on standard lines in Florida, other than the Florida East Coast, south of the line of the Seaboard from Jacksonville to River Junction, should be computed at 110% actual mileage.

That distances on the Florida East Coast Railway should be constructed on basis of 125% of the actual mileage.

That distances on short or weak lines should be constructed on basis of 150% of actual mileage.

If Commissioner Eastman's report is adopted by the Interstate Commerce Commission and put into effect, the result will be revolutionary changes in the system of making rates into and out of Florida. It will mean the strict application of the long and short haul principle to interstate traffic, and is bound to create a radical change in the flow of traffic within the State.

The conclusions reached by Commissioner Eastman in his report were strenuously opposed by the carriers, their con-

tention being that if the rates and system of rate-making put forth in the Report are adopted the result will be a material lessening of their revenues. The carriers requested that they be given time to make a test of the scheme proposed by applying the figures and principles to a month's business that had actually moved. This request was complied with, and the month of April, 1924, selected for the test period.

The carriers immediately put to work a large force, applying the rates and principles of application suggested by Commissioner Eastman to the actual traffic that had moved in April, 1924, the idea being to compare the figures so arrived at with the figures earned on the same traffic under the present rate system and rates.

Early in December this traffic test was completed, and Commissioner Eastman called a hearing for Atlanta, Ga., December 15, for the purpose of introducing into the record the results of the traffic test. According to the carriers, the test showed a loss equivalent to a reduction of 7.93% in the revenue on the interstate traffic included in the test.

Argument in this case was had before the full Commission, the State Commissioners co-operating with them, and a decision is expected within a short time.

The foregoing history of I. C. C. Docket No. 13494, known as the Southern Class Rate Investigation, was published in our last Annual Report, but as the case had not been finished, we are repeating it, with the history that has transpired since that time, for the information of the shippers of Florida, and in order that there may be a complete record of the case for future reference.

The decision of the full Commission in this case was decided July 7, 1925. There were some changes made in the tentative report of Commissioner Eastman, previously referred to, the principal change, insofar as Florida is concerned, was the change in the method of making rates into the Peninsular, south of the line of the Seaboard Air Line

Railway from Jacksonville to River Junction. Commissioner Eastman's proposal was for the use of constructive mileage south of that line; that is, by adding 10% to the actual mileage on all carriers except the Florida East Coast Railway, and by adding 25% to the actual mileage on traffic destined to points on the Florida East Coast Railway. The decision of the Commission discarded the constructive mileage basis, and provided for making the rate from point of origin to the Florida destination on actual mileage, using the prescribed class rate scale, to which figure was to be added 10% of the local rate south of the Jacksonville-River Junction line.

This had the effect of placing the Florida East Coast Railway on a parity with the other trunk line carriers in this State.

In issuing this Order the Interstate Commerce Commission said, in part:

"In a proceeding like this, where so complex and extensive a rate adjustment is involved, it is difficult to foresee and provide in advance for all the matters of detail which will be encountered and require consideration in preparation of the rates for actual publication in tariff form. Experience has shown that, under such circumstances, when orders are entered it is frequently necessary to modify them subsequently to provide for such matters of detail, and it has also shown that details of this character can be handled to best advantage and with minimum delay if they can be dealt with in informal conference between representatives of the shippers, carriers and commission.

"Because of such considerations we are confident that the work of preparing and publishing the new tariffs will be expedited rather than delayed if no order be entered, provided the carriers are prepared to join with the Commission and representative of the shippers in working out details of the system of rates herein approved in a spirit of co-operation. For this reason no general order will at present be entered, pending advice from the carriers within 30

days from the service of the report as to whether they are prepared to accept the findings and proceed at once in such a spirit with the work of carrying them into effect."

Within the stipulated 30 days the carriers notified the Commission that they were unwilling to accept the findings and asked for additional time in which to prepare and state their reasons. This request was granted, and accordingly on October 25, 1925, a voluminous "statement of reasons why the Southern carriers are unable and unwilling to accept the findings of the report" was filed in behalf of a long list of carriers operating in Southern territory.

The Interstate Commerce Commission weighed the objections of the carriers very carefully, and on April 13, 1926, they issued what appeared to be their final decision in the matter. They undertook, as nearly as possible to meet the objections raised, without breaking down the fundamental principles on which the first decision was based.

We understand that the carriers have now agreed to go along with the Interstate Commerce Commission in the publication of these rates, making some minor modifications, which are to be passed upon from time to time by the Commission, to which interested shippers will be given opportunity to voice their objections if any exist.

Since the foregoing was written two important things have transpired with reference to Docket No. 13494. The Interstate Commerce Commission changed the method of making rates into the peninsular of Florida by providing that the arbitrary south of the Jacksonville-River Junction line should be 15% of the local rate south of said line.

Then the carriers submitted their counter proposal, setting forth three provisions under which they would voluntarily go along with the Commission in establishing rates into Florida.

First, they propose and request a rehearing of the entire matter insofar as rates to and from points in the peninsular of Florida are concerned.

Second, the carriers adhere to the theory of making rates into Florida on basis of separate factors to and from the gateway points on the Jacksonville-River Junction line.

Third, the carriers contend that in order to maintain present revenues, if the Eastman principle is maintained, rates to and from Florida south of the Jacksonville-River Junction line should be on basis of 31% instead of 15% as carried in the decision of the Interstate Commerce Commission.

This is a very important case to the State of Florida, in that fundamental principles of rate-making are involved, and the final outcome will be awaited with interest.

This case was brought to a conclusion during the latter part of 1927. The final decision was to put in the flat Southeastern scale, applicable on and north of the line of the Seaboard from Jacksonville to River Junction, and to all points south of that line the Southeastern scale through to destination, plus an arbitrary equal to 15% of the local rate south of the Jacksonville-River Junction line.

The rates were made effective January 15, 1928. They have gone into effect, and all interstate class rates are moving under them. What the result will be upon the entire class rate movement of the entire State is more or less problematical. One thing is sure, however. The new system has simplified the statement of the rates and made for certainty of quotations.

This decision in Docket No. 13494 has resulted in an application from the carriers, looking to revision of intrastate rates to be constructed along the same lines. Action on this last petition cannot be taken in time to include the results in this Report, but will be treated at some length in the next Annual Report.

RATES ON PETROLEUM AND PETROLEUM PRODUCTS BETWEEN POINTS IN THE STATE OF FLORIDA.

Prior to June 15th, 1923, the carriers serving Florida were applying on shipments of Petroleum and its Products from Florida ports to interior Florida points the rates prescribed by the Railroad Commission of Florida.

Effective June 15th, 1923, said carriers issued new tariffs on Petroleum and its Products from Florida ports to Florida interior points (involving material advances on these commodities, and cancelled the previous effective intrastate rates.

The Commissioners immediately wired these carriers, asking for their authority for these increases and the cancellation of the intrastate rates, in violation of the State law and the rules of the Commission, and ordering the intrastate rates restored.

The carriers replied that they considered that all shipments of Petroleum and its Products from the ports was interstate commerce and should take interstate rates provided therefor. They did, however, restore the old intrastate rates, but declined to apply those rates on shipments moving from the port cities.

On June 13th, 1923, the Florida Commissioners requested the Interstate Commerce Commission to suspend the proposed increased interstate rates, and asked that the Commission enter upon a hearing concerning the lawfulness of the rates stated in said tariffs. The Interstate Commerce Commission declined to suspend, stating "that by such action it did not approve any of the said schedules contained in the protested tariffs, all such schedules being subject to formal complaint."

The Florida Railroad Commission then, on December 15th, 1923, brought mandamus proceedings before the State Supreme Court against the carriers (except the Florida East Coast Railway, which carrier was still operating the

intrastate rates) for the purpose of requiring them to apply the intrastate rates of the Florida Railroad Commission on this traffic, which necessarily required a holding by the Supreme Court as to the nature of the traffic in question, whether interstate or intrastate.

The Florida Supreme Court handed down its final decision on August 10, 1926. Counsel for the Commission has prepared the following summary of this decision. The decision in full will be found in Southern Reporter of October 23rd, 1926, page 656, 109 So. Rep.

SUMMARY OF FLORIDA SUPREME COURT DECISION.

Where crude oil is pumped from tank steamers, which bring it into the State, into tank cars on the railroad tracks to be carried to the places to which it was originally intended by the shippers it should be taken, the last leg of the journey is not made on intrastate movement because a business agent of the shipper at the port of entry supervises the transshipment and rebilling of the commodity.

5TH HEAD-NOTE.

Where oil is transported in tank steamers from other States or countries to Florida ports and there unloaded into permanent storage tanks owned and maintained by the shipper for the purpose of reshipment as orders are received, and not for the purpose of promoting the safe or convenient transit in continuous interstate movement, such reshipment from permanent storage tanks at the ports to interior Florida points is intrastate and not interstate transportation.

20TH HEAD-NOTE.

State vs. S. A. L. Ry. Co., 109 So. 656.

While the foregoing excerpts from the opinion itself give the general scope and effect of the court's holding in the matter, it may not be amiss to call attention to the fact that the court laid down the general rule that it was the *cause and purpose* of the delay at the ports of entry which was the determining factor by which it might be determined whether the reshipment of the products at those ports from the storage tanks or warehouses was or was not a continuation of the original interstate shipment.

It would seem that in all cases where goods enter the State on an interstate movement but are brought to rest within the complete power of disposition of the owner of the goods and for the owner's benefit, and not merely to promote the safe or convenient transit of the goods to some other place, that the subsequent reshipment of the goods is an intrastate and not an interstate movement, no matter what the mere intention of the owner as to such a reshipment was at the time he brought the goods into the State.

On the other hand the court holds that fuel oil brought into the State at Port Tampa and Jacksonville for the purpose of being delivered at interior points, remains an interstate shipment where the oil is pumped direct from the tank steamers into tank cars on the railroad tracks, and thence rebilled to interior points for final delivery.

But where fuel oil is supplied from the permanent storage tanks of the oil companies as orders for same are received by the oil companies, the shipments out from these permanent storage tanks are intrastate shipments, and are not rendered interstate merely by the fact that the oil in question was originally im-

ported with the *intention* that it should be distributed from these tanks in order to fill contracts as orders were received for oil.

The scope of the rule laid down by this decision has application to shipments of fertilizer material and other commodities which are imported into Florida to be placed in warehouses and other places of storage until same can be distributed by rail shipments to interior points, in all of which cases the interstate rates should be applied.

FRED H. DAVIS,
Counsel Railroad Commission.

Following this decision of our State Supreme Court the carriers applied to the United States Supreme Court for a writ of Certiorari, which that Court, on November 23rd, 1926, declined to issue, thereby in effect affirming the decision of the Florida Supreme Court in this matter.

The effective tariffs covering this intrastate oil movement from the ports prior to June 15th, 1923, were as follows:

From PORT TAMPA, FLA. A. C. L. Tampa Tariff No.
From TAMPA, FLA. 5, G. F. O. 114, 1CC B-
2003.

From TAMPA, FLA. Seaboard Air Line Florida
Points Tariff No. 3, R. R.
No. 8745 and ICC A-6853.

From JACKSONVILLE, FLA. Agent J. H. Glenn's South
Atlantic Coast Points Pe-
troleum Tariff No. 3.

The question of the character of this traffic having been definitely settled by the courts, the matter of the collection of the overcharges that have accrued on account of

the application by the Atlantic Coast Line and Seaboard Air Line of the interstate rates comes to the front.

During the pendency of these proceedings the Florida Railroad Commission advised all claimants to put their claims in the courts for the purpose of staying the statute of limitations. This has been done by many of the larger receivers.

Those who have so put their claims before the courts should now press them to a conclusion. Those who have not sought action through the courts should without delay file their claims with the carrier. Claims of this latter kind should be watched closely to see that the statute of limitation does not run against them while they are in the hands of the carrier, and when they are getting close to the statutory period, claimants should demand their papers from the carriers and place them before the courts.

On claims of this character the statute of limitation is three years from the time the cause of action accrued.

In conclusion, we desire to congratulate the oil shippers of Florida on the outcome of this litigation. It will save several hundred thousand dollars per annum to the shippers of this State, particularly the municipalities and industries using fuel oil.

When the foregoing was written it was thought by this Commission and others that this matter of oil rates had been definitely settled, but not so. It seems that after the decision of the Florida Supreme Court the Standard Oil Company of Kentucky brought before the Federal Court in the Western District of Kentucky, a case involving the movement of oil through the ports of Port Tampa and Jacksonville, Fla. The decision of the Federal Court was averse to the contentions of the oil company, and this produced a situation whereby it was necessary for the U. S. Supreme Court to pass upon the matters under controversy. The U. S. Supreme Court decided as follows:

385.09
F66r

"1. The transportation by an oil company engaged in distributing oils from seaports to storage tanks and customers in the interior of the State of oil from the tanks into which it is delivered by the seller at the seaports to the place of destination, which is not pre-arranged, is entitled to intrastate freight rates from the transporting companies, and not subject to the rates applicable to interstate shipments."

We feel safe in saying that this matter is now definitely settled. The carriers have already paid back to shippers in this State several hundred thousand dollars overcharge, based on the decision above referred to.

This latter case was briefed and argued by Counsel for the Commission before the U. S. Supreme Court.

Final decision was rendered by the Court Nov. 28, 1927.

RATES ON FERTILIZERS.

As a result of the action of the Interstate Commerce Commission in the Blackshear Fertilizer case, referred to in our last Annual Report, it was necessary to revise the rates on fertilizer from Jacksonville, Fla., to points in Florida. This revision, in turn created discrimination against Jacksonville, which was removed by a temporary adjustment.

In the interest of uniformity, the Commissioners, by Order No. 904, effective July 1, 1927, adopted the scheme of rates on Fertilizer as authorized for interstate traffic by the Interstate Commerce Commission in Docket No. 16295.

Portions of Order No. 904, and the table of rates adopted, with carload minima and differentials for short or weak lines, follows:

IN RE: CARLOAD AND LESS THAN CARLOAD RATES ON FERTILIZER BETWEEN POINTS IN THE STATE OF FLORIDA.

WHEREAS, by Notice No. 405, dated 31st day of August, 1926, the Railroad Commissioners of the State of Florida gave due notice in writing to all railroads, railroad compaines and common carriers by water doing business in the State of Florida, and all other parties interested, hat said Railroad Commissioners would be in session in the Assembly Room of the Mason Hotel in the City of Jacksonville, Florida, at 10 o'clock A. M., September 28, 1926, to hear, consider and determine what, if any changes should be made in the present intrastate rates on fertilizer between points in the State of Florida, in order to bring them into conformity with the rates on fertilizer prescribed for interstate application by the Interstate Commerce Commission between points in the southeast, and to hear and consider such other matters relating thereto as might arise in the premises, and

WHEREAS, said Railroad Commissioners held said hearing at the time and place specified in said notice, at which hearing the following interested parties entered their appearances of record, to-wit: Clyde Steamship Company, by H. G. White, General Agent; W. L. Waring, Jr., G. M. Lyons Fertilizer Company; Bayless W. Haynes, Pres., Wilson & Toomer Fertilizer Company; T. A. Bosley, representing Virginia-Carolina Chemical Corporation, American Agricultural Chemical Company and International Agricultural Corporation; Baxter Traffic Bureau & Aud. Company of Florida, Inc., by Perkins Baxter; Chase & Company, by W. C. Hutchison; Non-Acid Fertilizer & Chemical Company, by J. M. Goodman; Oak City Guano Company, by Jas. F. MacEnroe; Standard Fertilizer Company, by C. I. Baird; American Agricultural Chemical Company, by A. F. Newman; Thos. D. Guthrie, for As-

sociation of Chambers of Commerce of the East Coast of Florida; Jacksonville Traffic Bureau, by E. C. Green; W. H. Anderson, A. G. F. A., Atlantic Coast Line Railroad Company; H. E. C. Hawkins, G. F. A., F. E. C. Railway Company; J. B. Dunlap, representing U. S. Export Chemical Corporation; James Menzies, F. T. M., A. C. L. Railroad Company; J. H. Ketner, A. F. T. M., Seaboard Air Line Railway Company. And thereupon said Railroad Commissioners took testimony under oath concerning said matters and afterward took said cause under advisement, and

WHEREAS, it appears to said Commissioners that by reason of the action of the Interstate Commerce Commission in fixing a scale of rates in that certain cause, known as Docket No. 16295, it is necessary that the Florida Railroad Commission remove the inequalities and discriminations created by such newly-prescribed Interstate Commerce Commission scale so as to do justice to all shippers of fertilizers and that said I. C. C. scale of rates is the best scale to be adopted in order to accomplish that result under present circumstances, it is thereupon:

1. ORDERED by the Railroad Commissioners of Florida that the following scale of rates for intra-state application on the transportation of fertilizers in the State of Florida be and the same is hereby fixed, established and promulgated to become effective on and after July 1, 1927, to-wit:

IN CENTS PER TON OF 2000 POUNDS.

	Cents.
10 miles and under	100
15 miles and over 10.....	110
20 " " " 15.....	120
25 " " " 20.....	125
30 " " " 25.....	135
35 " " " 30.....	140

40	“	“	“	35.....	150
45	“	“	“	40.....	155
50	“	“	“	45.....	165
55	“	“	“	50.....	170
60	“	“	“	55.....	180
65	“	“	“	60.....	185
70	“	“	“	65.....	195
75	“	“	“	70.....	200
80	“	“	“	75.....	205
85	“	“	“	80.....	210
90	“	“	“	85.....	215
95	“	“	“	90.....	220
100	“	“	“	95.....	225
110	“	“	“	100.....	235
120	“	“	“	110.....	245
130	“	“	“	120.....	255
140	“	“	“	130.....	265
150	“	“	“	140.....	275
160	“	“	“	150.....	285
170	“	“	“	160.....	295
180	“	“	“	170.....	305
190	“	“	“	180.....	315
200	“	“	“	190.....	320
210	“	“	“	200.....	330
220	“	“	“	210.....	335
230	“	“	“	220.....	345
240	“	“	“	230.....	350
250	“	“	“	240.....	360
260	“	“	“	250.....	365
270	“	“	“	260.....	375
280	“	“	“	270.....	380
300	“	“	“	280.....	395
320	“	“	“	300.....	410
340	“	“	“	320.....	425
360	“	“	“	340.....	440
380	“	“	“	360.....	450
400	“	“	“	380.....	460

420	"	"	"	400.....	470
440	"	"	"	420.....	480
460	"	"	"	440.....	490
480	"	"	"	460.....	500
500	"	"	"	480.....	505
520	"	"	"	500.....	515
540	"	"	"	520.....	525
560	"	"	"	540.....	535

2. It is further ORDERED that the carload minimum on fertilizer and fertilizer materials for application of the applicable rates on same be fixed at 40,000 pounds, except that the minimum on cotton seed hulls shall be 30,000 pounds.

3. It is further ORDERED that the rates applicable to the intrastate transportation, in carloads of fertilizers, in straight or mixed carloads in the State of Florida, of routes made up in whole or in part of any of the short or weak lines described below, are, and for the future will be, unreasonable to the extent that they exceed rates per net ton based on the distance scale shown in the foregoing table, plus an arbitrary of not to exceed 50 cents per net ton, subject to the carload minimum weights herein established, such arbitrary to accrue solely to the participating short or weak line or lines.

The short or weak lines referred to are as follows:

ALABAMA, FLORIDA & GULF RAILROAD.

ANDALUSIA, FLORIDA & GULF RAILWAY.

APALACHICOLA NORTHERN RAILROAD COMPANY.

ATLANTA & ST. ANDREWS BAY RAILWAY COMPANY.

BIRMINGHAM, COLUMBUS & ST. ANDREWS R. R. COMPANY.

GEORGIA & FLORIDA RAILWAY.

TAMPA & JACKSONVILLE RAILWAY CO.

MARIANNA & BLOUNTSTOWN RAILROAD CO.

LIVE OAK, PERRY & GULF RAILROAD CO.
 THE SOUTH GEORGIA RAILWAY COMPANY.
 TRANS-FLORIDA CENTRAL RAILROAD COM-
 PANY.

4. It is further ORDERED that the rates on fertilizer, less than carload, shall not exceed 130 per cent of the rates authorized herein for fertilizer in carloads.

5. It is further ORDERED that the present rates on fertilizer materials be retained as now established, except as to the carload minimum fixed in paragraph No. 2, of this Order, until further hearing and investigation by the Commission, jurisdiction to make a proper order concerning same being retained and the further consideration of said matter is hereby continued until further notice.

6. This Order shall take effect at 12:01 o'clock A. M., July 1, 1927.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 10th day of May, 1927.

A. S. WELLS, Chairman.

COMBINATION RATES UNDER JONES' U. S. 1.

As a result of increases by specifics under General Order No. 28 of the Railroad Administration, it became necessary to provide a means of constructing combination rates, whereby one of the specific increases could be taken out of a combination rate. This resulted in a tariff commonly known as I. C., U. S. No. 1, which is now being published by Mr. B. T. Jones, Agent, Chicago, Ill.

The application of this tariff was somewhat intricate, and it was not fully understood by some local agents. Its application resulting in some instances in overcharges and in others of undercharges.

In May, 1927, formal complaint was filed on behalf of the Interlachen Sand & Gravel Company, the Leesburg Sand & Supply Company, and W. R. Fuller, Tampa, Fla.,

by F. C. Hillyer, Commerce Counsel, and E. J. Cosgrove, Jr., Traffic Manager, attacking the carrier's method of reducing the per car rates on Sand to rates per 100 lbs.

The Commissioners enlarged the scope of the investigation by including Gravel and Brick.

In response to the complaints above referred to, and in the interest of clarifying this tariff, the Commissioners held a formal hearing in Jacksonville, Fla., on July 14, 1927, resulting in the issuance of Order No. 942, which is reproduced herewith as information to the public:

ORDER NO. 942.

FILE NO. 4414.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF THE APPLICATION OF B. T. JONES' TARIFF I. C. C., U. S. NO. 1, TO COMBINATION RATES, THE FACTORS OF WHICH WERE INCREASED BY SPECIFICS UNDER GENERAL ORDER NO. 28 OF THE RAILROAD ADMINISTRATION OR EX PARTE NO. 74 OF THE INTERSTATE COMMERCE COMMISSION, AND IN THE MATTER OF MODIFICATION OF RULE NO. 4 OF THE FREIGHT RULES OF THIS COMMISSION.

Commissioners Wells, Matthews and Eaton.

1. Pursuant to Notice No. 435, dated July 1st, 1927, the above mentioned matters came on for formal hearing before the Railroad Commissioners of the State of Florida in the Assembly Room of the Mason Hotel, in the City of Jacksonville, Fla., at 10 o'clock, A. M., Thursday, July 14th, 1927, and then and there appeared the following persons:

T. T. Massingill, A. G. F. A., Seaboard Air Line Rail-

way; L. L. Doss, Commercial Agent, Atlantic Coast Line Railroad, Wilmington, N. C.; H. H. Simms, Chief Clerk to General Freight Agent, Florida East Coast Railway, St. Augustine, Fla.; D. B. Green, A. G. F. A., Florida East Coast Railway, St. Augustine, Fla.; F. C. Hillyer, Commerce Counsel, on behalf of complainants, Jacksonville, Fla.; E. J. Cosgrove, Traffic Manager, Tampa, Fla.; R. H. Harrison, Traffic Manager, City of Orlando, Fla.; F. E. Harrison, Jr., Florida Traffic Association, Tallahassee, Fla.; Thos. D. Guthrie, of Guthrie & Kirton, Jacksonville, Fla., and G. L. Moore, Traffic Manager, Jacksonville Wholesale Lumbermen's Association, Jacksonville, Fla.

2. And said Commissioners at said hearing took the testimony of witnesses under oath, and heard all parties desiring to be heard, and took the above mentioned matters under advisement.

3. And now on this day the said matters coming on for further consideration, and the Commissioners being fully advised in the premises, do find from the evidence aduced at said hearing, as follows:

AMENDMENT OF RULE NO. 4 OF THE FREIGHT RULES.

4. That Freight Rule No. 4 of this Commission should be amended to read as follows:

5. "In the calculation of freight rates, fractions shall be disposed of as follows:"

"Fractions of less than $\frac{1}{4}$ or 0.25 to be omitted."

"Fractions of $\frac{1}{4}$ or 0.25, or greater, but less than $\frac{3}{4}$ or 0.75 to be shown as one-half."

"Fractions of $\frac{3}{4}$ or 0.75, or greater, to be increased to the next whole figure."

"The foregoing refers to fractions of one cent."

Application of B. T. Jones' Tariff I. C. C., U. S. No. 1.

6. That in the construction of combination rates on shipments of Sand, Gravel and Brick, C. L. (except enam-

eled or glazed brick), where such shipments are moving under other than the so-called Municipal Scale of Roadway Material Rates, and where Jones' Tariff, I. C. C., U. S. No. 1 is applicable, the calculation shall be made upon the unit in which the given commodity is carried in Florida Classification. That is, if the rate is a per car rate, the calculation shall be made upon a per car basis, and if the rate is a per ton rate, the calculation shall be made upon a per ton basis.

Where necessary, the specifics or arbitraries under the Jones Tariff shall be converted into the equivalent units in which the ratings are published in the Florida Classification.

If factors are published in other units than that carried in the classification, they shall be converted to the classification unit before the application of Jones' I. C. C., U. S. No. 1.

7. In the calculation of combination rates as outlined above, fractions shall be disposed of according to amended Rule No. 4 of the Freight Rules of this Commission, and shall be disposed of at the completion of the entire calculation.

8. It is therefore ORDERED that Rule No. 4, of the Freight Rules of this Commission be changed to read as outlined in Section 5 of this Order.

9. It is further ORDERED that from the effective date of this Order, combination rates between intrastate points in the State of Florida, on carload shipments of Sand, Gravel and Brick (except enameled or glazed brick), shall be made as outlined in Sections 6 and 7 of this Order.

This Order shall take effect on the 5th day of January, 1928, but the docket in these causes shall remain open and jurisdiction is retained for the making of such further order or orders in the premises as may be found advisable.

DONE AND ORDERED by the Railroad Commission-

ers of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 30th day of November, 1927.

A. S. WELLS,
Chairman.

RULES AND REGULATIONS.

IMPORTANT NOTICE.

It has been the practice heretofore for the Commissioners to publish Rules and Regulations for the Government of the Transportation of Persons and Property by Common Carriers in the Annual Report. This practice will be discontinued. It will be the purpose of the Commissioners to publish a separate pamphlet carrying not only the Rules and Regulations, but also the laws Governing Transportation, with references to the decisions of the Courts in cases where any of the Rules or Laws have come up for judicial review.

A copy of this new pamphlet may be had upon request as soon as it comes from the press.

CONFERENCES AND INVESTIGATIONS

January 5. Commissioners Wells, Matthews and Eaton. Conference with Mr. W. L. Stanley, Vice President Seaboard Air Line Railway Company, with reference to pending litigation in the Arcadia depot case.

January 18-19. Jacksonville, Florida. Commissioners Wells, Matthews and Eaton appeared at a hearing before the Interstate Commerce Commission in the matter of Georgia Public Service Commission vs. Atlantic Coast Line Railroad Company, rates on logs from Florida points of origin to Florida points of destination.

February 22. Commissioner Wells addressed the Chamber of Commerce and citizens of Miami on the subject of rates applicable via Moultrie Cut-off, Florida East Coast Railway.

March 2. Commissioners Wells and Matthews. Conference with Mr. Scott M. Loftin, General Counsel, Florida East Coast Railway Co., regarding rates via the Moultrie Cut-off.

March 8. Commissioners Wells and Matthews. Conference with Mr. W. E. Kay, General Solicitor; R. A. McCranie, Asst. Gen. Mgr.; R. J. Doss and James F. Mead, General Passenger Agents, Atlantic Coast Line Railroad Co., regarding the operation and application of Rule 11-A.

March 11. Commissioner Wells. Conference with Mr. W. Buckner, Gen. Mgr., and A. B. Scruggs, Supt., American Railway Express Co., regarding express service in Florida, delivery service, Coral Gables; extension of delivery limits at Jacksonville and express service being established on the Marianna & Blountstown Railroad.

Conference with representatives of telephone companies relating to assignment of toll revenue to individual exchanges.

April 6. Commissioners Wells, Matthews and Eaton. Conference with J. S. Gillentine, Vice Prest., Inter-County

Telephone and Telegraph Co., who filed applications for rate increase at Arcadia and Fort Myers exchanges.

Conference with David Laird, Florida Manager, Southern Bell Telephone & Telegraph Company. A charge of 50c per month additional to the base rate for the use of hand telephone sets was approved.

The reduction of evening toll rates, intra-state; inauguration of reversal privileges on station to station calls and increase in minimum night rate from 25c to 35c was approved.

April 14. Commissioners Wells, Matthews and Eaton. Conference with W. G. Brorein, Prest., and Carl D. Brorein, Vice Prest., Peninsular Telephone Co., in reference to complaint of J. N. Brown, Owner, Hotel Suwanee, St. Petersburg, rates on P B X hotel equipment.

Chairman Wells was authorized to conduct hearing at Ocala, April 18, Notice No. 422.

April 26-27. Jacksonville. Commissioners Wells and Matthews appeared on behalf of the Commission at a hearing before the Interstate Commerce Commission, I. C. C. Docket 17936, Refrigeration of fruits, vegetables, berries and melons from the South.

May 24. Commissioners Wells, Matthews and Eaton. Conference with David Laird, Florida Manager, Southern Bell Telephone & Telegraph Company, regarding extension of telephone service and service area at Silver Bluffs; Jacksonville base rate area and rates covering Bunnell exchange.

June 10. Dade City. Commissioner Wells. Meeting between W. L. Stanley, Vice Prest., Seaboard Air Line Railway Co., and citizens of Dade City with reference to depot facilities at that point.

June 11. Commissioner Wells. Meeting with citizens of Arcadia and W. L. Stanley, Vice Prest., Seaboard Air Line Railway Co., regarding union depot facilities at that point.

June 21. Commissioner Wells. Washington, D. C. Appearing before the Interstate Commerce Commission in connection with I. C. C. Docket 16939, Line Haul Rate Case.

June 28. Commissioner Wells. Atlanta, Ga. Appearing before Southern Classification Committee.

June 29. Commissioners Wells and Matthews. Conference with L. L. Doss, Commerce Agent, Atlantic Coast Line Railroad Co.; T. T. Massengill, A. G. F. A., Seaboard Air Line Railway Co., and R. L. Askea, with reference to complaint of latter as to rates on ground phosphate and clay.

July 2. Commissioners Wells and Eaton. Conference with Mr. Sheperd, of Sheperd and Wahl, Cocoa, Florida, regarding side track facilities at that point.

August 3. Commissioners Wells, Matthews and Eaton. Conference with Mr. W. L. Stanley, Vice Prest., Seaboard Air Line Railway Co.; Mr. J. S. Burks and Mr. Williams, representing citizens of Dade City, Florida, at which an agreement was reached for the construction of a depot at Dade City.

August 24. Commissioner Wells. Conference with Mr. A. B. Scruggs, Supt., American Railway Express Co., regarding handling of express between Lake Wales and Welaka, Florida.

September 7. Conference with F. W. Kirtland, F. T. M., Florida East Coast Railway Co.; T. T. Massengill, A. G. F. A., Seaboard Air Line Railway Co., regarding application of the latter railroad to reduce rates on cement from Tampa to West Palm Beach and south via the Seaboard Air Line Railway.

October 15. Commissioner Wells. Dallas, Texas. Attending annual convention National Association of Railway and Utilities Commissioners.

November 15. Commissioners Wells, Matthews and Eaton. Conference with Harold Colee, Director of Public Relations, Florida East Coast Railway Co., regarding rebuilding of depot at South Miami.

November 26. Commissioners Wells and Eaton. Conference with L. R. Connolly, Transportation Commissioner, City of St. Petersburg, relative to establishing freight and

passenger service via the Atlantic Coast Line's west coast route.

December 8. Commissioner Wells. Jacksonville. Attending hearing before Interstate Commerce Commission. I. C. C. Docket 17936, Refrigeration of fruits, vegetables, berries and melons from the South.

December 14-17. Commissioners Wells, Matthews and Eaton. Lakeland. Attending hearings before the Interstate Commerce Commission. Docket 18187. Carlot refrigeration of strawberries by express from the South.

December 22. Commissioners Wells, Matthews and Eaton. Conference with W. G. Brorein, Prest.; Carl D. Brorein, Vice Prest., Peninsular Telephone Co.; Otto Wettstein, Prest.; W. A. Frame, Auditor, Florida Telephone Corporation; F. D. Moor, Secretary, Florida Telephone Association, and J. S. Gillentine, Vice Prest., Inter-County Telephone & Telegraph Co., relative to the application of a service connection charge.

**REPORT OF SPECIAL COUNSEL
TO THE
RAILROAD COMMISSION OF FLORIDA
FOR THE
YEAR ENDING FEBRUARY 29th, 1928.**

Counsel for the Railroad Commission employed under the provisions of Section 4647 of the Revised General Statutes of Florida, submits the following report for the year ending February 29, 1928.

Hon. Fred H. Davis, who was Special Counsel to the Railroad Commission until June 5th, 1927, resigned this position on that date to accept appointment as Attorney General of the State. The undersigned took up his duties as Special Counsel on June 6th, 1927. This report embraces matters handled by Mr. Davis as well as those handled by the present Counsel.

**CASES BEFORE INTERSTATE COMMERCE
COMMISSION.**

1. Southern Class Rate Investigation; I. C. C. Docket No. 13494.

This was a proceeding instituted by the Interstate Commerce Commission covering all class rates to, from and within the southern territory including the State of Florida; the Florida Railroad Commission intervened in this proceeding to protect the interests of Florida shippers; the case was orally argued by Mr. Calkins and the decision rendered by the Commissioners on April 13th, 1926, which had particular reference to the Florida rates. See 109th I. C. C. p. 300; also 100 I. C. C. p. 513. Recently Seaboard Air Line Railroad, A. C. L. Railroad and the Florida East Coast Railroad have filed petitions before

the Interstate Commerce Commission asking for greatly increased arbitraries on Florida traffic, and also that the case be re-opened for the purpose of obtaining such increase; a vigorous protest accompanied by a brief in support thereof has been filed by the Florida Commission with the Interstate Commerce Commission and the matter is now awaiting further decision; the main purpose of the Carriers in seeking to reopen this case seems to be an effort to maintain their existing obsolete and unreasonable method of figuring rates on which is known as the Jacksonville Combination, which the Interstate Commerce Commission characterized in its former opinion as being merely an arbitrary device for raising revenue without any justification for its longer continuance in Florida.

Decision in this case was handed down the latter part of 1927 and the rates fixed went into effect on January 15th, 1928.

2. Elberta Crate Company vs. A. C. L. Railroad Co., et al., and Georgia Veneer & Packets Co., vs. A. B. & A. Railroad Company, I. C. C. Dockets No. 15614 and sub. No. 1.

On February 10th, 1926, the Interstate Commerce Commission rendered a decision holding the Florida rates under attack to be unjustly discriminatory against the Interstate rates and ordered the Florida Interstate rates increased. The Florida Commission refused to make any increase; whereupon it was required to be made by the Interstate Commerce Commission in an order to the carriers. This case is still pending on proceedings to fix the scale of rates to be put into effect.

3. Florida Railroad Commissioners vs. Aberdeen & Rockfish Railroad Company, et al., I. C. C. Docket No. 16939.

This was a proceeding brought by the Railroad Commissioners of Florida against all of the railroads in the United States and Canada attacking the rates on citrus fruits, vegetables, melons, pineapples and strawberries from

Florida to all destinations in the United States and Canada, as well as the minima on citrus fruits and vegetables; this case is doubtless the largest rate case ever launched in behalf of the Florida shippers and it required a year and a half of painstaking study and work by Senator Calkins, former Counsel for the Commission, to prepare the evidence for this proceeding; the formal complaint was filed by Mr. Calkins on March 30, 1925, and the case was heard before former Interstate Commerce Commission Examiner Hillyer; practically six entire weeks were consumed in taking the testimony; the hearing having been held at Orlando, Jacksonville, and Virginia Beach, Va. Over 2,500 pages of verbal testimony was taken and over 500 exhibits filed in evidence by the parties. The Growers & Shippers League of Florida, through their counsel, C. R. Marshall, of Washington, D. C., intervened in the proceedings, and inasmuch as the Florida Railroad Commissioners and the Growers & Shippers League had identical interests in the outcome of the rate adjustments sought, the case has thus far been presented as if it were a joint complaint filed by the Florida Railroad Commissioners and the Growers & Shippers League. A tentative report by Examiner Hillyer has announced a proposal finding to the effect that the rates attacked are not unreasonable per se and proposing a complete readjustment of all rates on perishables from Florida shipping points to all destinations; together with an increase in the minimum loading of such perishables in consideration of which it is proposed that the Florida shippers shall have the benefit of a reduction in their rates in proportion to the increased minimum load; the time for filing exceptions to this report has been extended to April 4th, 1927, and it is likely that both the Florida Shippers and the Railroad who were parties to the proceedings will file exceptions which will not likely be disposed of until some time the latter part of the year 1927.

This case was argued before the Commission in June 1927, and is now before the Commission for decision.

4. Gadsden County Truck Growers' Asse., vs. S. A. L. Railroad Company, et al., I. C. C. Docket No. 18757.

This is a subsidiary proceeding to that of Docket No. 16939 and involves rates on perishables from the territory in and about Gadsden County; a tentative report by Examiner Mackley has been made in part sustaining the contentions of the complainant, who was represented by F. E. Harrison, Jr., Rate Expert of Tallahassee; counsel for the Florida Railroad Commission appeared at the hearings of the complaint which were held at Tallahassee and Jacksonville and rendered what assistance he could toward the relief sought.

5. Georgia Public Service Commission vs. A. C. L. Railroad, et al., I. C. C. Docket No. 18374.

This was a proceeding filed by the Georgia Public Service Commission attacking the Florida log rates as being unjustly discriminatory against Interstate Commerce in logs between Georgia and Florida. The Florida Railroad Commission took the position that owing to the conditions under which this log rate operated in Florida that there was no discrimination or undue prejudice created against Interstate Log Traffic between Georgia and Florida and resisted the prayer of the petition filed by the Georgia Public Service Commission. Counsel for the Commission appeared at the hearings held before Examiners Hillyer and Brown at Valdosta, Ga., and before Examiner Brown at Jacksonville, Florida. The taking of testimony has been completed and the time for filing briefs in the matter expires April 1st, 1927.

A most comprehensive brief was filed in this case by Mr. Davis on April 2, 1927. The tentative report proposed by Hon. R. M. Brown, Examiner, was favorable to the contention of the Florida Railroad Commission, which had appeared in defense of the Florida rates attacked in this case.

Exceptions were filed to this report of the examiner by the Georgia Public Service Commission and by the intervening carriers in behalf of the defendant. The Florida Railroad Commission through its present Counsel filed a reply brief to exceptions on September 26, 1927. This case has been fully presented to the Commission and its decision is awaited with interest.

6. I. C. C. DOCKET 15100.

Depreciation Charges of Steam Railroad Companies.

The above proceeding, instituted upon motion of the Interstate Commerce Commission, arose out of provisions of paragraph (5) of Section 20 of the Interstate Commerce Act, as amended February 28, 1920, reading as follows:

"The Commission shall, as soon as practicable, prescribe, for carriers subject to this Act, the classes of property for which depreciation charges may be properly included under operating expenses, and the percentages of depreciation which shall be charged with respect to each class of such classes of property, classifying the carriers as it may deem proper for this purpose."

The Interstate Commerce Commission organized a depreciation section which secured information from the carriers and as a result of such information issued a tentative report as of March 10, 1923. These tentative reports were distributed and used as a basis for public hearings, the evidence of which was submitted April 19, 1924, and a decision was rendered on November 2, 1926.

The effective date of the order in Docket 15100 was postponed in order to afford time for the consideration of a petition for rehearing and reconsideration of certain aspects of said order and hearings were resumed on November 9, 1927, at which rehearing the Commission was represented by its accountant, Mr. Fred Pettijohn.

The purpose underlying the above proceeding are to account for the consumption of fixed property currently rather than to account for it when matured and by so doing

to standardize and stabilize maintenance expenses to the end that rates may be prescribed with equity both to the carrier and to the public and also to protect both the carrier and the government under the recapture clause of the Transportation Act 1920.

This case is considered one of the most important investigations undertaken by the Interstate Commerce Commission in late years and has been widely attended by all concerned.

7. I. C. C. Docket 14700. Depreciation Charges of Telephone Companies.

The above proceeding, instituted upon motion of the Interstate Commerce Commission, arose out of provisions of Paragraph (5) of Section 20 of the Interstate Commerce Act, as amended February 28, 1920, reading as follows:

“The Commission shall, as soon as practicable prescribe for carriers subject to this Act, the classes of property for which depreciation charges may be properly included under operating expenses, and the percentages of depreciation which shall be charged with respect to each class of such classes of property, classifying the carriers as it may deem proper for this purpose.”

The Interstate Commerce Commission organized a depreciation section which secured information from the telephone companies and as a result of such information issued a tentative report as of March 10, 1923. These tentative reports were distributed and used as a basis for public hearings, the evidence of which was submitted April 19, 1924, and a decision was rendered on November 2, 1926.

The effective date of the order in Docket 14700 was postponed in order to afford time for the consideration of a petition for rehearing and reconsideration of certain aspects of said order and hearings were resumed on November 9, 1927, at which rehearing the Commission was represented by its Telephone Engineer, Mr. A. B. Greene.

8. EX PARTE NO. 91.

General Revision of Accounting Rules for Steam Carriers.

The Interstate Commerce Commission is required under the Acts to regulate Steam Carriers, to prescribe the accounting rules and regulations governing the accounting of such carriers.

Prior to the present general hearing in connection with this subject, the Bureau of Accounts, Interstate Commerce Commission, had established the practice of preparing tentative accounting rules and submitting same to a Committee of the Railway Accounting Officers' Association for its criticism, suggestion or approval, and after conference with such committee to prescribe accounting rules governing carriers' accounts, the several States and general public not being parties to such accounting rules and regulations, although the carriers were prohibited from observing any accounts not prescribed by the Commission, unless first having received permission from the Interstate Commerce Commission to keep such additional accounts.

In pursuance to its established practice, the Interstate Commission issued, under date of October, 1926, a draft of the Tentative Accounting Rules for Steam Railroads. The Committee of Statistics and Accounts of the National Association of Railroad and Public Utility Commissioners, of which the Florida Commission's Accountant is a member, requested to be made parties to a general investigation and have advocated a system of accounts that will permit of service cost finding. Our accountant was actively engaged in the preparation of the fundamental principles upon which the classification to be submitted and advocated by the States are predicated, in fact, he and the statistician of the Minnesota Commission prepared the classification to be introduced.

The importance of having an adequate classification of accounts for steam carriers has heretofore been ignored or

overlooked. But without an adequate classification of accounts, regulatory bodies cannot discharge their responsibilities, since they will be without reliable information upon which to predicate their findings.

Service costs cannot be established, except at unreasonable expense, and only then by special studies, unless a classification of accounts is prescribed that will permit of the determination of costs by classes of service. The purposes to be served must determine the classification of accounts and, in our opinion, the above investigation will have more beneficial and far-reaching effect than any investigation previously undertaken by the Interstate Commerce Commission.

9. Refrigeration Charges on Fruits, Vegetables, Berries and Melons from the South. I. C. C. Docket No. 17936.

This is an investigation instituted by the Commission on its own motion into and concerning the justness, reasonableness and lawfulness of the charges of all common carriers by railroad subject to the Interstate Commerce Act and operating in Southern Classification and Official Classification territories, applicable to the protection against heat of perishable freight such as fruits, vegetables, berries and melons, from points in Florida, Georgia, South Carolina, North Carolina and Virginia to destinations in the United States in Official Classification territory; and into and concerning the character, extent and cost of such protective service, with a view to prescribing such just and reasonable charges therefor as may appear to be warranted.

Hearings were begun in this case at Jacksonville, Florida, on April 26, 1927. Subsequent hearings were held at Washington, D. C., in September, 1927, and in January, 1928. The final hearing is to be held on April 17, 1928, at Washington, D. C.

Examiner Price, Bureau of Accounts, Interstate Commerce Commission, made a very exhaustive investigation of the cost of rendering refrigeration service both as to the specific services and costs pertaining to carrier and to Fruit

Growers' Express operations and ably supported his findings under cross-examination.

Examiner Smith, Bureau of Service, Interstate Commerce Commission, made a very able and extensive investigation as to the respective services performed by the carriers and the Fruit Growers' Express Company.

This examination has been the most thorough and complete investigation undertaken with respect to refrigeration service up to the present time.

This case is recognized as one of great importance to the users of refrigeration service to and from Florida, and the Florida Railroad Commission has taken an active interest in it and through its counsel and accountant has made every effort to protect the interests of the Florida shippers and growers of perishable products.

The magnitude of this investigation is readily seen when it is found that at the end of the last hearing 3,472 pages of testimony had been taken and about 200 exhibits had been filed and analyzed.

10. Cancellation Transcontinental Class and Commodity Rates to and from Florida. I. & S. Docket 2983.

By supplements duly filed with the Interstate Commerce Commission, to the various tariffs involved in this proceeding, the Respondent Carriers, either individually or through their authorized Publishing Agents, sought the cancellation of all class and commodity rates between Transcontinental Territory on the one hand and all points within the Peninsular of Florida on the other, designed to become effective on or about September 25, 1927, and proposing in lieu thereof, combination of rates based upon class or commodity rates published within these same tariffs to or from Jacksonville, Florida, and points in the Transcontinental Territory, plus the proportional rates published in Agent J. H. Glenn's "Florida Transcontinental Basing Tariff," Freight Tariff No. 96, I. C. C. A-628, between Jacksonville, Florida, and local and junction points in the Florida Peninsula enumerated therein.

The result of the proposed cancellation of these through published class and commodity rates, to and from the Florida Peninsula, and the application of the combination of rates to and from Jacksonville, Florida, would have the effect of increasing the rates involved to an unreasonably high level, both as to classes or commodities. This is especially true as to the rates to and from Miami, Florida, West Palm Beach, Florida, and the other points which we represent as protestants here.

The only reason advanced by the carriers at the time these proposed increases were submitted by them to the shippers' representatives in support of their proposals making the advances now under suspension, was "to provide for uniformity in constructing rates to and from that territory."

The Florida Railroad Commission on September 1, 1927, filed petition with the Commission protesting the advances proposed by the cancellation of the through published rates in the various tariffs involved, making a prayer that the Commission exercise its authority under Section 15 of the Interstate Commerce Act, and order the suspension of the operation of the tariffs pending an investigation of the lawfulness of these publications.

Such an order was promulgated by the Commission on September 21, 1927, and pursuant to this order, the proceeding was assigned for hearing at Washington, D. C., on November 10, 1927, at which time testimony was offered by J. H. Tench, Rate Expert of Florida Railroad Commission, for protestant shippers and receivers.

This matter was submitted on brief to the Commission on January 24, 1928, and a favorable decision is confidently expected.

11. Atlantic Terra Cotta Company et al. vs. Atlanta & West Point Railroad Company et al. I. C. C. Docket 19859.

It is alleged that the rates charged for the transportation of Terra Cotta, in carloads, from Rocky Hill and Perth Amboy, N. J., Tottenville, N. Y., and East Point, Ga., to

Florida points were and are unreasonable, unduly preferential of shippers of similar commodities, more particularly natural and artificial stone, and of Florida Intrastate traffic, in violation of Sections 1, 3 and 13 of the Interstate Commerce Act.

Lawful rates for the future and reparation is sought.

The Florida Railroad Commission intervened, as did also the Arnold Stone, Brick & Tile Company, the Jacksonville Concrete Products Company, the Jacksonville Traffic Bureau, Inc., and others.

This cause has been submitted to the Commission on brief by the parties, but no decision has as yet been handed down.

12. Transportation of Strawberries in Carload Lots from Florida, Georgia, North Carolina, South Carolina, Virginia and Alabama to Points in Official Classification Territory. I. C. C. Docket No. 18187.

By order dated the 12th day of April, A. D. 1926, the Commission having under consideration the matter of the Transportation of Strawberries in carload lots from points in Florida, Georgia, North Carolina, South Carolina and Virginia to points in Official Classification Territory, directed an investigation "Into and concerning the question of

(1) The reasonableness, justness, and adequacy of the present freight service on strawberries, in carloads, from points in the State of Florida, Georgia, North Carolina, South Carolina and Virginia to points in Official Classification Territory,

(2) The necessity, if any, for the establishment of express carload service on strawberries from and to such points, all with a view to establishing such just, reasonable, and adequate service, either freight or express, as may be warranted by the record, and

(3) Requiring the express companies or the railroads to provide themselves with and furnish refrigera-

tor cars properly equipped for use in express service, if that service is found to be necessary and warranted by the record."

The carriers participating in the transportation of strawberries to points in Official Classification Territory, together with the American Railway Express Company and the Southeastern Express Company, were made parties respondent to this proceeding. By later order the scope of this investigation was broadened to include also the movement of strawberries from producing sections of Alabama.

Subsequently hearings in this proceeding were held in Lakeland, Florida; Montgomery, Alabama; Wilmington, N. C., and New York City.

By agreement of the parties at the Lakeland hearing the record that was made in considering Docket No. 12893 was by reference made a part of the record in this present case.

The final hearing was held in New York City on February 27, 1928. Briefs are due on May 1, 1928. A voluminous record was made in this case. The growers and shippers in both the producing centers of the State deserve great credit for their whole-hearted co-operation in this matter. Commissioner Matthews was of great assistance in the preparation and presentation of the evidence, and in the conduct of the case. A favorable decision will be of great benefit to the strawberry interests of the State.

13. Finance Docket No. 6569. In the matter of the Application of the Alabama & Western Florida Railroad Company under paragraphs 18-21 inclusive, Section 1 of the Interstate Commerce Act for Certificate of Public Convenience and Necessity.

The Florida Railroad Commission intervened in this case and at the hearing held in Chipley, Florida, on February 6, 1928, appeared through its Counsel and Accountant for the purpose of rendering such assistance as it could to the examiner conducting the hearing. No decision has yet been handed down.

14. In the Matter of Rates on Fertilizer Materials and Articles Taking the same Rates within the State of Florida. I. C. C. Docket No. 20358.

On October 29, 1927, a petition was filed with the Interstate Commerce Commission on behalf of the Atlantic Coast Line Railroad Company, the Seaboard Air Line Railway Company, Florida East Coast Railway Company and other carriers by railroad operating in Florida, complaining of the refusal of the Florida Railroad Commission to put into effect the interstate rates on fertilizer materials as prescribed by the Interstate Commerce Commission in Docket No. 16295. Fertilizers between Southern Points, 113 I. C. C. 389. Petitioners claim this failure and refusal on the part of the Florida Railroad Commission resulted in an undue, unreasonable and unjust discrimination against interstate and foreign commerce, in violation of Section 3, and subdivisions 3 and 4 of Section 13 of the Interstate Commerce Act as amended.

The first hearing in this matter has been set for March 12th, 1928, at Orlando, Florida.

The Florida Railroad Commission, through its Counsel and Rate expert, expect to attend this hearing and to vigorously oppose the granting of the prayer of the petition of the rail carriers.

LAW CASES.

1. Florida Railroad Commissioners vs. S. A. L. Railroad Company and Atlantic Coast Line Railroad Company.

This is a mandamus suit in the Supreme Court of Florida to require these two railroads to obey the Railroad Commission's order of April 18, 1923, ordering said railroads to install a reciprocal switch at Bradenton, Florida, such as will enable them to exchange cars with each other at that point for the convenience of shippers; the case is pending on an answer by the A. C. L. R. R. Company confessing the right of the Commissioners to enforce this order and

on the answer of the S. A. L. Rwy. Co., asserting that the order of the Commissioners is in violation of Sec. 18 of the Transportation Act of 1920, in that jurisdiction of interchange tracks is exclusively in the Interstate Commerce Commission; recent holdings of the Supreme Court of the United States tend strongly to support the contention of the S. A. L. Rwy. Company in this matter and it is the intention of counsel for the Commissioners to secure a final disposition of this case in the Florida Supreme Court and then if the decision is adverse there, to file such case before the Interstate Commerce Commission to procure the same relief.

2. Florida Railroad Commissioners vs. S. A. L. Rwy. Co., and A. C. L. Railroad Company.

This was a case instituted by the Florida Railroad Commission to compel the two above named carriers to observe the Florida Intra-State rates governing the transportation of petroleum and its products from Florida ports of entry to interior Florida points. The railroads contended for the right to charge the higher inter-state rate on these shipments, on the theory that oil imported into Florida was intended ultimately to go to the interior points and therefore the whole movement was inter-state; the Supreme Court of Florida on August 10, 1926, decided the case in favor of the Florida Railroad Commission (see 109 Sou. p. 656). And this decision was subsequently decided by the Supreme Court of the United States on November 23, 1926, when that court declined to issue a writ of certiorari to review of Florida Supreme Court's action in the matter.

The decision in this case sets at rest a most controverted point insisted upon by the railroad companies in their endeavor to secure from Florida traffic and Florida shippers higher rates than have been approved by the Florida Railroad Commission for traffic for moving from Florida ports to interior Florida points, after such goods have been brought into the State by water carriers.

3. Florida Railroad Commissioners vs. Georgia Southern & Florida Rwy. Company.

Following the decision of the Supreme Court reported 104 Sou. p. 602, the Seaboard Air Line Rwy. Co., which was a party to the original suit announced its compliance with the order of the Railroad Commissioners and built the required train shed at Lake City; the G. S. & F. Railroad Company, however, refused to build that part of the shed required to be built by it; a final decision has recently been handed down by the Supreme Court in favor of the Florida Railroad Commissioners in this matter and counsel for the G. S. & F. Rwy. Co. have advised counsel for the commission that such Railway Company will comply with the holding of the Supreme Court and build the train shed at Lake City without any further contention; such company having announced previously that it would take the matter to the Supreme Court of the United States if an adverse ruling was made by the Florida Supreme Court.

4. Railroad Commissioners of Florida vs. A. C. L. R. R. Company, C. H. & N. Rwy. Co., and East & West Coast Rwy.

No change in the status of this case has occurred since my last report except to complete the taking of testimony in the matter; subsequent to taking this testimony the Seaboard Air Line Rwy. Company announced that it had purchased the G. H. & N. Rwy. Company and the East & West Coast Rwy., and requested the Commissioners to suspend further proceedings in this case in order that such company might take the matter up with the A. C. L. R. R. Company and endeavor to agree upon a Union depot at Arcadia which was the subject matter of the order sought to be enforced in this case.

The Seaboard Air Line Railway Company having erected a depot satisfactory to the citizens of Arcadia and pursuant to an order of the Railroad Commission, the above case was dismissed at the costs of the railroad.

5. Railroad Commissioners of Florida vs. A. C. L. Railroad Company.

This was a mandamus suit in the Supreme Court to require the A. C. L. R. R. Co. to enlarge its switching limits at Sanford, Florida, so as to include Whitner's Siding; the railroad company filed its answer and all the testimony in the matter has been fully taken; the case is pending on the Docket awaiting argument and will no doubt be decided shortly in due course.

6. Railroad Commissioners of Florida vs. Clyde Steamship Company.

The was a mandamus suit in the Florida Supreme Court to compel the Clyde Steamship Company to obey the Florida classification on shipments moving between Jacksonville and Miami; an alternative writ was issued to which a demurrer has been filed by the Respondent, asserting that the Commissioners have no authority over the Clyde Steamship Company because its vessels go out upon the high seas; this demurrer is awaiting argument before the Supreme Court, the case having been fully briefed by both parties.

7. Railroad Commission of Florida vs. A. C. L. R. R. Company.

This was a suit in the Circuit Court of Orange County to collect a fine of \$1,000.00 imposed upon said railroad for violation of rule No. 24, Section 3, of the Rules and Regulations of the Railroad Commissioners for the Government of Transportation of persons and property by common carrier in the State of Florida; pleas were filed to the Declaration and demurrers to each of said pleas were filed by me on behalf of the Commission; the demurrers were argued before Circuit Judge Frank A. Smith at Orlando and sustained by him. Following a refusal of the railroad company to plead further, final judgment for the full amount of the fine was entered in favor of the Commissioners on Oct. 16th, 1926; the Railroad Company has appealed to the Supreme Court and the case is now pending on the

Docket of that court awaiting final decision, it having been fully briefed by both parties.

The Supreme Court in its decision handed down on July 8, 1927, reversed the decision of the lower court, holding that the demurrer to the fourth plea of defendant should have been over-ruled. This case is now pending and ready for trial on the fourth plea in the Orange County Circuit Court.

8. Railroad Commissioners of Florida vs. F. E. C. Railroad Co., Circuit Court, Dade County.

This case was started about 10 years ago to collect various fines aggregating \$5,000.00 imposed upon the F. E. C. Rwy. Company for violation of the rules of the Commissioners. Judgment entered in favor of the Commissioners was reversed by the Supreme Court, as will appear by 79 Fla. p. 66, during the time the Hon. Dozier A. DeVane was counsel for the Commission; this suit was recently compromised on an agreed fine of \$1,000.00 and upon entry of a consent judgment which has already been agreed to, the case will stand finally ended.

Consent judgment having been entered, the Florida East Coast Railway Company on July 11, 1928, issued its voucher in favor of the Railroad Commission for \$1,000.00 and said judgment was satisfied.

9. Railroad Commissioners of Florida vs. S. A. L. Railroad Co.

This is a mandamus proceeding in the Supreme Court of Florida to require said Railroad Company to build a new passenger depot at Dade City, Florida; as ordered by the Commission in 1924. The Supreme Court has recently handed down an opinion in favor of the Florida Railroad Commissioners in this case and a re-hearing in that case has been denied; unless the matter is appealed to the Supreme Court of the United States within the next 90 days this case will be finally ended.

The Seaboard Air Line Railway Company appealed this

case to the Supreme Court of the United States, but later and on the 7th day of September, 1927, it agreed to erect a new passenger station at Dade City satisfactory to the citizens and to the Florida Railroad Commission, and dismissed its appeal.

10. Railroad Commissioners of Florida vs. S. A. L. R. Rwy. Co.

This is a mandamus proceeding to require the S. A. L. Rwy. Company to erect a new passenger depot at Starke, Florida, as ordered by the Commission; the company has answered the alternative writ and I have moved for a pre-emptory writ, the answer notwithstanding; the case has been fully briefed and is awaiting oral argument in the Supreme Court for final decision.

11. Railroad Commissioners of Florida vs. A. C. L. R. R. Co.

This is a mandamus proceeding instituted in the Circuit Court of Orange County, Florida, to require the Railroad Company to obey Rule 29, prescribed by the Commissioners governing the transportation of perishables in less than car load lots in intra-state traffic in the State of Florida; the Railroad Company filed a demurrer to the alternative writ and the case was argued before Judge Frank A. Smith at Orlando and the demurrer overruled; the company has recently filed its answer to the alternative writ and the case awaits further proceedings with reference to such answer.

12. Railroad Commissioners of Florida vs. S. A. L. Rwy. Co., Circuit Court of Duval County.

This is an identical proceeding with that mentioned in the preceding paragraph save that it relates to the S. A. L. Rwy. Company; the case is pending on a motion to quash the alternative writ which has not been argued.

13. The Railroad Commissioners of Florida vs. S. A. L. Rwy. Co., Circuit Court of Leon County.

This was a suit to collect a fine of \$1,000 imposed upon the S. A. L. R. R. Company for violation of the rules of

the Commission relating to continuous mileage rate application to shipments originating on the C. H. & N. R. R. Co., which is controlled by the S. A. L. Rwy. Co. Pleas have been filed by the Railway Company to Plaintiff's declaration and demurrers interposed to such pleas; the case is awaiting disposition of the demurrers.

14. State ex rel, Postal Telegraph-Cable Company vs. Florida Railroad Commission.

Petition for mandamus was filed by the Postal Telegraph-Cable Company in the Supreme Court of Florida in July, 1927, asking that Alternative Writ be issued requiring the Florida Railroad Commission to take jurisdiction of certain petition of the Postal Telegraph-Cable Company for leave to establish an office in the Union Terminal Station at Jacksonville, Florida.

The Court issued an Alternative Writ and the Florida Railroad Commission through its Special Counsel and Hon. John E. Hartridge and Hon. Scott M. Loftin, Counsel respectively for Union Terminal Station Company and the Western Union Telegraph Company, who are assisting in this case, filed its Motion to Quash the Alternative Writ on August 23, 1927. This matter is still pending on said motion. Briefs have been filed but the question has never been formally presented to the Court.

15. The State of Florida, ex rel, Fred H. Davis as Attorney General, and ex rel, Railroad Commissioners of the State of Florida vs. Atlantic Coast Line Railroad Company. In re: Restoration of Track and Station Facilities at Monticello, Florida. Mandamus.

On September 14, 1927, Petition for Alternative Writ of Mandamus was filed in above matter, asking that the Atlantic Coast Line Railroad Company be required to restore its tracks from Yuste, Florida, to Monticello, Florida, torn up and dismantled on August 25, 1927, to maintain said tracks and road-bed in a reasonably safe and suitable condition, to restore the train service over said

line of railroad and to observe the train schedules that were in effect prior to the said August 25, 1927. On September 15, 1927, the Supreme Court of Florida granted the petition for Alternative Writ of Mandamus.

To this Alternative Writ the Railroad Company filed a Motion to Quash. This motion was fully briefed by both parties and orally argued in the Supreme Court on November 3, 1927.

The Court speaking through justice Terrell overruled this Motion to Quash and took jurisdiction of the subject matter of the Alternative Writ—Justice Whitfield filed a concurring opinion. Both opinions were most able expositions of the law on the question raised by the Motion to Quash, and sustained the position of the Railroad Commission on every point.

Return to Alternative Writ was filed by the respondent on February 8, 1928.

16. The State of Florida, ex rel, Railroad Commissioners vs. Atlantic Coast Line Railroad Company. Mandamus. In re: Ewing Station.

This is a mandamus suit in the Supreme Court of the State of Florida, instituted on November 15, 1927, to require the Atlantic Coast Line Railroad Company to obey an order of the Railroad Commission, to abolish for the purpose of computing rates, the station of Ewing, Florida, near Tampa.

On December 10, 1927, the respondent railroad company filed Motion to Quash the Alternative Writ.

This matter has been fully briefed and will be shortly presented to the Court.

17. The State of Florida, ex rel, Railroad Commissioners of the State of Florida vs. Jacksonville Terminal Company, a corporation. Mandamus.

This suit was instituted on February 13, 1928, to require the Jacksonville Terminal Company:

“To receive in your baggage room baggage properly identified by a claim check of such persons, firms, or corporations as may comply with the terms of Order No. 950, of the Railroad Commissioners of the State of Florida, and issue to the owner presenting a duplicate of such claim check, together with a railroad ticket, a train check for such baggage to the destination shown on the ticket. And to permit any person, firm or corporation engaged in the business of handling and hauling baggage from hotels, residences and places of business in Jacksonville, Florida, to your passenger station, as the agent of prospective passengers, who has filed with you a solvent bond executed by an acceptable Surety company in your favor in the sum of Ten Thousand Dollars (\$10,000.00), conditioned to indemnify you for all loss or damage occasioned by loss, accident, negligence or mistake in the handling of baggage by such person, firm or corporation, to issue duplicate claim checks for baggage and to have their claim checks recognized and exchanged for train checks by you when presented by a passenger together with a railroad ticket.

And in all things to fully observe and comply with said Order No. 950, of the Railroad Commissioners of the State of Florida.”

18. The State of Florida, ex rel, Railroad Commissioners of the State of Florida vs. Western Union Telegraph Company. Mandamus.

Alternative Writ was issued by the Supreme Court of Florida on the 22nd day of February A. D. 1928, requiring the Western Union Telegraph Company to install at Apopka, Florida, a conveniently located telegraph office for the receipt and dispatch of commercial telegraph messages, and in all things to fully comply with the order of the Florida Railroad Commission, requiring such office to be installed and maintained.

The respondent was given until March 8th, 1928, to
show cause why same has not been done.

Respectfully submitted,

THEO. T. TURNBULL,

Counsel.

REPORT OF TELEPHONE ENGINEER

In the report of 1927 mention was made of the great activity of Telephone Companies during the year. This activity was represented by an investment of approximately \$23,656,769.00. Most of this large sum was to provide for the increased demand for telephone service; for the rebuilding of the properties and for the providing of facilities for anticipated increased business due to the growth of the system as a whole. There has, however, been a slackening of demand for telephone service during the past year, and the Telephone Companies have been readjusting their reorganization and plants to fit in with the conditions as existing at present.

Quite a number of the old telephone exchanges were junked and entirely new plants, with the latest improvements in switching devices, installed in their place. The service given with this new equipment is the very best. No service complaints to speak of have been filed with the Commissioners since the new systems have been put into operation.

The companies making these improvements filed during the year applications with the Railroad Commissioners for increases in rates. In every case where applications were filed, the engineers of the Railroad Commission checked up the valuations of the exchange properties, and determined the value of the properties independently of the telephone companies before fixing the rates. The Commission's engineers, in each case, took an inventory of the telephone properties, and applied to the quantities thus obtained, the prices of the various units of property. These prices were determined from the prevailing market prices of material and labor. In addition to this work, a complete check of the operating expenses and revenues derived from operations, was also made. From all this data, including the valuations made, a schedule of rates was prepared which

were calculated to yield a reasonable rate of return on the investment.

The Railroad Commissioners in prescribing these rates schedules were governed by the practices in rate-making which are recognized by the Courts throughout the country.

Respectfully submitted,

A. B. GREENE,
Telephone Engineer.

INSPECTIONS, INVESTIGATIONS AND APPRAISALS MADE BY THE TELEPHONE ENGINEER.

Investigating complaints of poor telephone service and interviewing complainants at Mount Plymouth, Lake Weir, Clarcona, Hastings, Live Oak, Branford, Jasper, St. Petersburg, Lakeland.

Attending public hearings, Lakeland, Winter Haven, Lake Wales, Tarpon Springs, Crestview, Fort Myers.

Investigating application of Southern Bell Telephone Company for proposed local exchange areas of Jacksonville and neighboring territory.

Investigating conditions of rural telephone lines of the Homestead Telephone Company.

Investigating engineering features of toll lines from Tampa to St. Petersburg via Gandy Bridge as compared to existing route via the bay shore.

Investigating complaint of overcharge on toll calls at Elkton. Working on appraisals of telephone properties at Lakeland, Lake Wales, Tarpon Springs, Winter Haven, Alachua, Crystal River, Lake Butler, Williston, St. Cloud, Umatilla, Groveland, Cleremont.

Investigating rates charged for Private Branch Exchange service at Clearwater; and Rural rates charged at Tarpon Springs.

Attending hearings of Interstate Commerce Commission, on Depreciation Charges, Docket Number 14700.

INSPECTIONS, INVESTIGATIONS AND APPRAISALS
MADE BY THE ASSISTANT
TELEPHONE ENGINEER.

Checking appraisals of Telephone properties at Lakeland, Lake Wales, Winter Haven, Tarpon Springs, Fort Myers, Arcadia, St. Cloud, Umatilla, Crystal River, Williston, Alachua, Lake Butler, Clermont, Groveland,

Investigating complaint of overcharges on toll calls at Elkton.

Making survey of damage done by hurricane to telephone lines near Homestead.

Investigating complaints of poor telephone service at Live Oak and Branford, Hastings, Tampa, Clearwater, Jacksonville, Lake Wales, Leesburg, Quincy, Lake Weir, Palatka, Monticello, Crescent City.

Checking engineering plans of Lake Wales exchange area.

Attending convention of United States Independent Telephone Association at Chicago.

Going to Columbus, Ohio, to obtain data from engineers on Peninsular Telephone Company's properties.

INFORMAL CASES

1. Relocation of loading platform at Lawtey.—A. Z. Adkins, et al., Starke, vs. Seaboard Air Line. Satisfied.
2. Responsibility of hotel for toll charges of guests.—Walton & Dineen, Palatka, vs. Southern Bell. Adjusted. Subscriber ordinarily responsible for calls over station.
3. Discontinuance of trains 123-125, 128-126, Lakeland-Mulberry.—Atlantic Coast Line. Approved.
4. Petition for express service on Marianna & Blountstown Railroad.—Thos. C. Ray, Blountstown, vs. American Railway Express Co. No jurisdiction.
5. Application for rates for telephone hand sets.—Southern Bell. Rate of 50c per month additional approved.
6. Application to open seasonal office at Tampa Downs.—American Railway Express Co. Approved.
7. Application to open agency at Naples.—American Railway Express Co. Approved.
8. Application to close Sydney and Limona agencies. Approved.
9. Refusal to move privately owned wood passenger car.—Coburn Minstrels vs. Seaboard Air Line. Adjusted.
10. Unloading facilities for road material on Moultrie Cut-Off.—Florida Lime Rock Ass. vs. Florida East Coast. Adjusted.
11. Rates beyond base rate area, Leesburg.—Gaines & Futch, Leesburg, vs. Florida Telephone Corporation. Adjusted.
12. Application for approval of exchange rates.—Macclenny Telephone Co. Approved.
13. Unloading facilities, El Destino.—Geo. Eubanks, Tallahassee, vs. Atlantic Coast Line. Satisfied.
14. Protest against discontinuance of Taft agency.—R. S. Field, Orlando, vs. Atlantic Coast Line. Satisfied.
15. Delayed installation.—L. M. Kibler, Dunnellon, vs. Southern Bell. Satisfied.

16. Discontinued passenger train services.—Trains Nos. 342-343, between Newberry and Perry. Atlantic Coast Line. Approved.

17. Delayed installation.—Seaboard Oil Co., Ft. Lauderdale, vs. Southern Bell. Satisfied.

18. Delay in transit l. c. l. shipment.—E. R. Ensey, Walton, vs. Florida East Coast. Investigated for improvement of service.

19. Nonsatisfactory telephone service.—Dr. J. C. Strickland, Hastings, vs. Florida Telephone Corporation. Corrected.

20. Discontinuing station service account nonpayment advertising bill.—Harvey Real Estate Exchange, St. Petersburg, vs. Peninsular Telephone Co. Satisfied.

21. Unsatisfactory telegraph service.—Bank of Apopka, Apopka, vs. Western Union. Formal case.

22. Free delivery limits, Palmetto.—A. J. Bacon, Palmetto, vs. American Railway Express Co. Satisfied.

23. Non-delivery l. c. l. shipment.—L. E. Apgar, Mannville, vs. Atlantic Coast Line. Claim paid.

24. Removal of side track at Fatio.—J. W. Starke, Beresford, vs. Atlantic Coast Line. Satisfied.

25. Rural telephone service unsatisfactory.—N. Heineisch, Clarcona, vs. Florida Telephone Corporation. Investigated and corrected.

26. Williston switching limits.—C. D. Schultz, Inverness, vs. Atlantic Coast Line. Adjusted.

27. Abandonment of McMeekin station building.—Atlantic Coast Line. Denied.

28. Delayed installation.—John B. Reid & Co., Miami Beach, vs. Southern Bell. Satisfied.

29. Excessive outgoing toll rates.—Chamber of Commerce, Branford, vs. Florida Telephone Corporation. Investigated by telephone engineer and corrected.

30. Discontinuance of Branford exchange and consolidation with Live Oak exchange.—Florida Telephone Corporation. Approved.

31. Delayed installation.—J. B. Brooks, Gainesville, vs. Southern Bell. Satisfied.

32. Rates for telephone service outside exchange area.—J. Clement Brossier, Orlando, vs. Southern Bell. Adjusted.

33. Discontinuance of trains 5 and 6, Live Oak-Mayo Junction.—Live Oak, Perry & Gulf Railroad. Approved conditionally.

34. Delayed installation.—Sam L. Redman, Gainesville, vs. Southern Bell. Satisfied.

35. Contract rates increased as a result of increase in exchange rates.—Maurice E. Kessly, Orlando, vs. Southern Bell. Legal rate takes precedence over contract rate.

36. Freight rates to Ewing, Florida.—Baker & Holmes, vs. Atlantic Coast Line. Formal case.

37. Returning shipments before consignor received notice of arrival.—A. L. Neunschwander, Miami, vs. American Railway Express Co. Handled for improvement of service.

38. Extension of base rate area.—Silver Bluff Properties, Miami, vs. Southern Bell. Open.

39. Passenger service, West Lake Wales-Lake Wales.—Chamber of Commerce, Lake Wales, vs. Seaboard Air Line. Revenue insufficient for rail service, no jurisdiction over bus lines.

40. Delayed installation.—R. G. Barker, Jacksonville, vs. Southern Bell. Satisfied.

41. Passenger station facilities, Bushnell.—Sumter County Chamber of Commerce vs. Seaboard Air Line. Formal case.

42. Express delivery service, Coral Gables.—Coral Gables, Inc., and Chamber of Commerce vs. American Railway Express Co. Satisfied.

43. Unsatisfactory toll service.—M. Malsby, Jacksonville, vs. Southern Bell. Adjusted.

44. Delayed installation.—S. W. Ferreira, Miami, vs. Southern Bell. Satisfied.

45. Working conditions of operators.—L. C. Williamson, Mayor, White Springs, vs. Florida Telephone Corporation. Building repaired.

46. Application to close Pace Junction agency.—Louisville & Nashville Railroad. Approved.

47. Delayed installation.—Jones Bros. & Co., Gainesville, vs. Southern Bell. Satisfied.

48. Unsatisfactory telephone service.—City of Live Oak vs. Florida Telephone Corporation. Inspected by telephone engineer and service improved.

49. Routing of toll messages.—L. W. Wilson, Raleigh, vs. Southern Bell. Subscriber's routing will be observed.

50. Closing seasonal offices.—Postal Tel.-Cable Co. Approved.

51. Delayed installation.—Edwin F. Weigle, Arlington, vs. Southern Bell. Satisfied.

52. Application to close Candler agency.—Atlantic Coast Line. Denied.

53. Application to close agencies for summer half-holidays.—Florida carriers. Approved.

54. Delayed installation.—B. B. Dancy, Hastings, vs. Florida Telephone Corporation. Satisfied.

55. Contract rates.—Mount Plymouth Corporation, Mount Plymouth, vs. Florida Telephone Corporation. Contribution made by complainant for construction of line to its properties, not subject to refund by order of the Commission.

56. Establishing branch office, Riverside.—Alston Cockrell, Jacksonville, vs. Southern Bell. Dropped.

57. Failure to light depot at Kathleen.—Commission vs. Atlantic Coast Line. Open.

58. Rebuilding station facilities at South Miami.—City of South Miami vs. Florida East Coast. Open.

59. Blocking highway crossing.—Bradley N. Thomas, Gainesville, vs. Seaboard Air Line. Adjusted.

60. Petition for express office at Deerland.—T. A. McCollum, Crestview, vs. American Railway Express Co. Business insufficient at present time.

61. Application to discontinue local passenger trains on 3d Division.—Atlantic Coast Line. Formal case.

62. Deduction for interrupted service.—Louis R. Roth, Miami, vs. Southern Bell. Satisfied.

63. Telephone rates for short term-period increased by general increase in exchange rates.—Geo. O. Butler, West Palm Beach, vs. Southern Bell. Satisfied.

64. Discontinuing West Hill line.—J. F. Fisher, et. al., Pensacola, vs. Gulf Power Co. Business insufficient to require extension of line.

65. Time table changes passenger train schedules.—Application Seaboard Air Line. Approved.

66. Closing Mulat express office.—Application American Railway Express Co. Approved.

67. Refusal of service outside exchange area.—Frank H. Heath, Mount Dora, vs. Florida Telephone Corporation. Satisfied.

68. Unsatisfactory long distance service.—M. Malsby, Jacksonville, vs. Southern Bell. Interstate. No jurisdiction.

69. Insufficient siding facilities.—Chamber of Commerce, Chiefland, vs. Atlantic Coast Line. Satisfied.

70. Interrupted telephone service.—A. M. Catheart, Tallavast, vs. Peninsular Telephone Co. Adjusted.

71. Correction of charge for business extension.—J. A. Barry, Belleair, vs. Peninsular Telephone Co. Satisfied.

72. Delayed installation of rural station.—J. F. Bellingier, Jacksonville, vs. Southern Bell. Satisfied.

73. Seasonal schedule changes.—Application Florida East Coast. Approved.

74. Refusal to bill shipment to Lamont, Fla.—Geo. Eubanks, Tallahassee, vs. Atlantic Coast Line. Adjusted.

75. Discontinuance of trains 31 and 34 between Fernandina and Jacksonville.—Application Seaboard Air Line. Approved conditionally.

76. Discontinuance of station service account non-payment of toll bill.—J. Anderson, Jr., Leesburg, vs. Florida Telephone Corporation. Satisfied.

77. Closing of San Mateo agency during summer months.—Application of Florida East Coast. Denied.

78. Rates outside base rate area.—Collins Paving Co., Miami, vs. Southern Bell. Adjusted.

79. Closing Brownville agency during summer months and appointing caretaker.—Application Atlantic Coast Line. Denied.

80. Cost of construction of rural line.—J. J. Cates, Sanford, vs. Southern Bell. Satisfied.

81. Closing Panassoffkee agency.—Application Seaboard Air line. Approved.

82. Overhead telephone crossing.—Southern Telephone & Construction Co., Tallahassee, vs. Atlantic Coast Line. Adjusted.

83. Failure to unload l. c. l. freight shipments into warehouse, Raiford.—Commission vs. Atlantic Coast Line. Satisfied.

84. Failure to give information of toll billings on reverse calls.—Islar Motor Co., Ocala, vs. Florida Telephone Corporation. Satisfied.

85. Unsatisfactory service, Lake Weir Lines.—Geo. Mackay, Ocala, vs. Florida Telephone Corporation. Adjusted by telephone engineer.

86. Failure to furnish cars for loading melons.—H. J. Crenshaw, Coleman, vs. Seaboard Air Line. Satisfied.

87. Petition for permanent agency at Alturas.—Civic Club, Alturas, vs. Seaboard Air Line. Denied.

88. Removal of spur track at Lundy.—Application Atlantic Coast Line. Approved.

89. Closing agency at Opal.—Application of Florida East Coast. Approved.

90. Removal of station building at Keysville to point near Welcome.—Application of Seaboard Air Line. Approved.

91. Closing of Mims, Port Orange, Dupont, Bayard and Mayport agencies during summer months.—Application Florida East Coast. Mayport approved; others denied.

92. Discontinuance of Holly Hill as station for handling l. c. l. freight.—Application of Florida East Coast. Approved.

93. Excessive toll charge.—Penn Lumber Co., Jacksonville, vs. Southern Bell. Satisfied.

94. Extension of telephone service.—Geo. W. Turner, Jr., Homestead, vs. Homestead Telephone Co. Not justified.

95. Refusal to furnish water at Pineland station to water cattle before loading.—Miller Bros. 101 Ranch, Perry, vs. Atlantic Coast Line. No law requiring water prior to loading.

96. Discontinuance of agency at Campbell.—Atlantic Coast Line. Denied.

97. Improvements and relocation of depot building at Webster.—City of Webster vs. Atlantic Coast Line. Formal case.

98. Interrupted telephone service.—P. M. Wright, Palatka, vs. Southern Bell. Satisfied. Credit allowed for time station out of service.

99. Correctness of charge for toll messages between Ocala and Lake Worth.—W. S. Bullock, Ocala, vs. Florida Telephone Corporation. Adjustment satisfactory to complainant authorized.

100. Establishing telephone exchange and telegraph messenger service.—Town of Pierson vs. Southern Bell and Western Union. No authority to require establishing of new exchange. Telegraph complaint dropped.

101. Reduction of size of depot at Clarcona to enlarge station at Mabel.—Application Atlantic Coast Line. Approved.

102. Moving freight cars in passenger train and delayed service.—J. B. Parks, Palatka, vs. Georgia Southern & Florida. Dropped.

103. Repairing and reducing size of depot at Wade.—Application Atlantic Coast Line. Approved.

104. Closing Ehren as agency station.—Application of Atlantic Coast Line. Caretaker agency authorized.

105. Discontinuance of mixed trains 113 and 116 between Tampa & Thonotossassa.—Application of Atlantic Coast Line. Formal case.

106. Closing agency at East Tampa.—Application of American Railway Express Co. Approved.

107. Eliminating Cottman and Garwood from tariffs.—Application of Seaboard Air Line. Approved.

108. Omitting St. Andrews from title page of directory.—J. H. Drummond, St. Andrews, vs. Southern Bell. Satisfied.

109. Delayed installation.—Hickman Grocery Co., Orlando, vs. Southern Bell. Satisfied.

110. Excessive toll charges.—Louis A. Allen, Miami, vs. Southern Bell. Adjusted.

111. Poor telephone service.—Roberts Cash Store, Worthington Springs, vs. Florida Telephone Corporation. Satisfied.

112. Chase station, abandonment.—Application Florida East Coast. Approved.

113. Failure to screen coaches, Miami-Key West.—E. G. Johnson, West Palm Beach, vs. Florida East Coast. Satisfied.

114. Unsatisfactory telephone service.—Mrs. Lewis H. Mattair, South Jacksonville, vs. Southern Bell. Satisfied.

115. Base rate area, Leesburg.—City of Leesburg vs. Florida Telephone Corporation. To be presented at formal rate hearing.

116. Discontinuance of trains 25 and 26, South Carolina Division. Seaboard Air Line. Approved.

117. Delayed installation.—Mrs. F. B. H. Dudley, Jacksonville, vs. Southern Bell. Satisfied.

118. Closing Hampton Springs agency.—Live Oak, Perry & Gulf. Approved.

119. Exchange rates, Miami.—Brewer & Co., Miami, vs. Southern Bell. Satisfied.

120. Delayed installation.—A. W. Barlow, Jacksonville, vs. Southern Bell. Satisfied.

121. Discontinuance of motor car service.—Miami-West Palm Beach. Seaboard Air Line. Approved conditionally.

122. Blocking crossings and objectionable stock pen location.—James B. Moore, et al., Westville, vs. Louisville & Nashville. Satisfied.

123. Poor telephone service.—W. A. Faulkner, Jacksonville, vs. Southern Bell. Satisfied.

124. Removal of public pay station.—Grove Hall Hotel, Crescent City, vs. Florida Telephone Corporation. Satisfied.

125. Discontinuance of service.—Home Funding Co., Miami, vs. Southern Bell. Account delayed payment of bill.

126. Exclusion from Palatka depot grounds.—Mutual Reo. Bus Lines, Palatka, vs. Atlantic Coast Line. Authority dependent upon Supreme Court decision in Jacksonville baggage case.

127. Correctness of toll charge.—R. F. Smith, Jacksonville, vs. Southern Bell. Satisfied.

128. Correctness of toll charges.—T. S. Trantham, Lakeland, vs. Peninsula Telephone Co. Correct rate quoted.

129. Facilities for detrainning passengers at Ocala.—Commission vs. Seaboard Air Line. Satisfied.

130. Application to apply charge of 50c in addition to base rate for hand telephone sets.—Peninsular Telephone Co. Approved

131. Removal of platform at Excelsior Park.—Application of Atlantic Coast Line. Approved.

132. Passenger trains 3 and 4.—Application of Live Oak, Perry and Gulf to discontinue. Approved.

133. Application to close Vineland office.—American Railway Express Co. Approved.

134. Incorrect directory listing.—Florida Feed Stores, Tampa, vs. Peninsular Telephone Co. Satisfied.

135. Telephone out of order.—United Mines Corporation, Hawthorn, vs. Interlachen Telephone Co. Line repaired.

136. Tri-weekly operation mixed trains 481 and 482 between Lake Wales and Nalaca.—Application of Seaboard Air Line. Approved.

137. Discontinuance of telephone service.—Mrs. C. G. McDowell, Eustis, vs. Florida Telephone Corporation. Account of refusal of city to permit erection of poles. Court jurisdiction.

138. Telephone rates, Coral Gables.—Coral Gables Chamber of Commerce vs. Southern Bell. Rates reduced voluntarily.

139. Station service hours, Hilliard.—Chamber of Commerce, Hilliard, vs. Atlantic Coast Line. Adjusted.

140. Closing Round Lake and Fountain agencies.—Application of Atlanta & St. Andrews Bay. Round Lake withdrawn. Fountain denied.

141. Closing agency at Suwannee.—Application of Atlantic Coast Line. Approved.

142. Delayed installation.—C. S. Brooking, Gainesville, vs. Southern Bell. Satisfied.

143. Rearrangement of passenger train schedules, trains 607 and 608 between Wildwood and Orlando.—Application of Seaboard Air Line. Approved.

144. Delayed installation.—Wilson, Boyle & Dighton, Sanford, vs. Southern Bell Telephone Co.

145. Construction of loading platform at Dukes.—B. E. Brown, Lake Butler, vs. Atlantic Coast Line. Satisfied.

146. Agency hours at Elkton.—Elkton Community Club, Elkton, vs. Florida East Coast. Adjusted.

147. Unsatisfactory telephone service.—Dr. W. J. Williams, Seville, vs. Southern Bell. Adjusted.

148. Charging for use of station in bad order.—H. H. Simpson, High Springs, vs. Florida Telephone Corporation. Adjusted.

149. Cancelling rural measured service.—Application Southern Telephone & Construction Co. Open.

150. Delayed installation.—Mrs. M. B. Edwards, Gainesville, vs. Southern Bell. Satisfied.

151. Abandoning Stetson station for l. c. l. shipments. Atlantic Coast Line. Approved.

152. Installation charges.—Ade Williams Realty Co. vs. Southern Bell. Installation not required until right of tenacy is proven.

153. Method of billing toll charges.—Kiwanis Club, Dade City, vs. Florida Telephone Corporation. Adjusted.

154. Discontinuing trains 501 and 502.—Seaboard Air Line. Approved.

155. Delayed receiving of freight.—Jacksonville Wholesale Grocers' Association vs. Atlantic Coast Line. Adjusted.

156. Rural telephone service.—Ray Freeman, Perrine, vs. Homestead Telephone Co. Extension not justified.

157. Closing Rubonia and Terra Ceia offices.—American Railway Express Co. Approved to Jan. 2, 1928.

158. Application to apply restoration charges and extra mileage charge.—McIntosh Telephone Co. First approved. Second denied.

159. Closing Columbia agency.—Application of Atlantic Coast Line Railroad. Caretaker agency authorized.

160. Discontinuing service west of Mandalay.—Application Live Oak, Perry & Gulf Railroad. Approved.

161. Rebuilding South Miami depot.—South Miami Chamber of Commerce vs. Florida East Coast Railway. Open.

162. Express delivery limits, Miami.—Louis R. Roth, Miami, vs. American Railway Express Co. Satisfied.

163. Express facilities, Marathon.—Chesser Fish Co., Marathon, vs. American Railway Express Co. Satisfied.

164. Rural telephone service.—H. E. Pettit, Satsuma, vs. Southern Bell. Insufficient subscribers. Farmer line service offered.

165. Delayed installation.—American Electric Co., Miami, vs. Southern Bell. Satisfied.

166. Closing Hampton office.—Application American Railway Express Co. Approved.

167. Delayed installation.—W. A. Leukel, Gainesville, vs. Southern Bell. Satisfied.

168. Installation of plumbing in depot at Mt. Dora.—Chamber of Commerce, Mt. Dora, vs. Atlantic Coast Line. Satisfied.

169. Removal of bridge over Highland Avenue, Eau Gallie.—J. F. Ross, Eau Gallie, vs. Florida East Coast. Open.

170. Closing agency at Balm.—Application of Seaboard Air Line. Caretaker agency authorized.

171. Closing agency at Deerland.—Louisville & Nashville Railroad. Approved conditionally.

172. Contract for rural service.—Coronet Phosphate Co. vs. Peninsular Telephone Co. Adjusted.

173. Closing Boardman agency.—Application of Atlantic Coast Line. Approved.

174. Discontinuance of motor car service.—Live Oak, Perry & Gulf Railroad. Approved.

175. Refusal to switch car from Seaboard Air Line.—F. B. Smith, Arcadia, vs. Atlantic Coast Line. Statements of facts contradictory. Formal hearing offered.

176. Train service on Lake City Branch.—Application of Atlantic Coast Line to change. Open.

177. Closing Buffalo Bluff station.—Application of Atlantic Coast Line. Approved.

178. Delayed installation.—Orin F. Beers, South Jacksonville, vs. Southern Bell. Satisfied.

179. Delay in placing refrigerator car.—B. C. Bridges, Coleman, vs. Seaboard Air Line. Adjusted.

180. Passenger train service, La Belle. Commission vs. Seaboard Air Line. Service established.

181. Abandoning station building at Proctor.—Application of Atlantic Coast Line. Approved.

182. Abandoning side track and eliminating Island Lake from tariffs.—Application of Atlantic Coast Line. Approved.

183. Discontinuing trains 7 and 8 between Pensacola and Flomaton, Ala.—Application of Louisville & Nashville Railroad. Approved.

184. Closing Elfers as receiving office and moving office uptown.—J. M. Mitchell, Elfers, vs. American Railway Express Co. Adjusted.

185. Charges for establishing telephone service.—V. A. Stewart & Co., Chosen, Fla., vs. Southern Bell. Adjusted.

186. Disputed toll account, discontinuance of toll service.—City of Avon Park vs. Inter-County Tel. & Tel. Co. Adjusted.

187. Refusal to connect with subscriber owned P. B. X. exchange.—Hotel Fort Harrison, Clearwater, vs. Peninsular Telephone Co. Adjusted by telephone engineer.

188. Charge for service when station not in use during vacation.—Hafford Jones, Tampa, vs. Peninsular Telephone Co. Adjusted by telephone engineer.

190. Establishing seasonal agencies.—Application of Seaboard Air Line. Approved.

ORDERS ENTERED

ORDER NO. 898.

FILE NO. 4409.

**BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.**

**IN RE: PURCHASE OF THE CORAL GABLES
RAPID TRANSIT CORPORATION BY THE CITY
OF CORAL GABLES.**

A supplementary petition of Coral Gables Rapid Transit Corporation, having been filed on February 24, 1927, with this Commission praying for its approval of the sale by said petitioner of all property, rights, privileges, franchises, easements, rights-of-way and other property rights, and certain personal property, to-wit: Street cars, equipment, over-head trolley, lines, poles, cross-ties, rails, switches and other equipment incident and necessary to the operation of a street railway, and also certain real property, such as car barn sites and power station sites, and it appearing to the said Commissioner that all requisites of law have been complied with as a condition precedent to said sale, which has been agreed to be made for the sum of \$1,782,000.00, as appears by said petition, it is therefore **ORDERED** that the said sale as set forth in said petition be and the same is hereby approved by the Railroad Commissioners of the State of Florida; Provided, that this **ORDER** shall be conditioned upon the discharge by the petitioner of all fines, dues, obligations, and liabilities of said petitioner to the State of Florida, of its said Railroad Commission, or the assumption of the same in writing by the said purchaser; and provided further, that this order shall not take effect until said petitioner shall have duly filed with the Commission all of its reports, required to be filed up till and including date of this order, in the form required by law and rules of this Commission.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 28th day of February, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 899.
FILE NO. 4407.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA

IN RE: APPLICATION OF THE HOMESTEAD
TELEPHONE COMPANY TO CHANGE AND IN-
CREASE ITS TELEPHONE RATES AT HOME-
STEAD, FLORIDA.

1. Pursuant to Notice No. 420, dated February 10, 1927, the above mentioned matter came on for formal hearing before A. S. Wells, Chairman of the said Commissioners, who had theretofore been appointed by said Commissioners to act, make an investigation of the subject matter and to take testimony in said matter, and to make an investigation and examination of the subject matter with the same powers as the full Board would have, at which time there appeared and were heard the following parties who entered appearances of record:

F. W. Webster, Vice-Pres. and Treasurer, and J. H. Webster, Manager, The Homestead Telephone Company. Lee Lehman, Charles T. Fuchs, Sr., E. H. Gallaher, all of Chamber of Commerce, Homestead. S. E. Livingston, Mayor of Homestead. La Monte Gian, Editor Homestead Enterprise. H. A. Cameron, President of Realty Board, Homestead, and others.

2. And the said Commissioner thereupon took testimony of witnesses under oath material to the subject matter under consideration and thereafter reported the result of his investigation to the full Board, as provided by law.

And now on this day full Board of Railroad Commissioners having heard and considered the report of said A. S. Wells, acting as examiner, together with the testimony taken before him, do find from said testimony that the present rates for telephone service at the Homestead Exchange do not yield a fair return on the investment.

3. Wherefore it is ORDERED that the following schedule of maximum monthly rates is hereby authorized at said exchange, to-wit:

SCHEDULE.

Business, 1 Party.....	\$4.50
Business, 2 Party.....	3.50
Business, 4 Party.....	3.00
Residence, 1 Party.....	3.50
Residence, 2 Party.....	3.00
Residence, 4 Party.....	2.50
Rural Business.....	4.50
Rural Residence.....	3.50

4. It is further ORDERED that the rates herein above authorized shall become effective at 12:01 o'clock A. M., on the 1st day of March, 1927, and the said applicant company is hereby required to file its tariffs accordingly with the Commissioners on or before said date.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 24th day of February, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 900.
FILE NO. 4343.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: APPLICATION OF CLAY AND S. J. CHAD-
WICK TO CONTINUE IN EFFECT TOLL RATES
ON LEMON BAY BRIDGE AS AUTHORIZED BY
ORDER NO. 851.

The applicants, Clay and S. J. Chadwick ask authority for a continuance of Order No. 851, of March 16, 1926, authorizing temporary toll rates to be charged on Lemon Bay Bridge after its construction.

It is therefore ORDERED that the applicants be and are hereby authorized to continue in effect the rates authorized in our Order No. 851, of March 16, 1926, for a period of one year from the date of this order, after which time the said Railroad Commissioners will undertake to authorize and prescribe a schedule of fixed and permanent rates for said toll bridge.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 16th day of March, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 901.

FILE NO. 4388.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: REVISION OF FREIGHT AND PASSENGER
TARIFFS OF FLORIDA EAST COAST RAILWAY
COMPANY ON INTRA-STATE TRAFFIC BE-
TWEEN POINTS NORTH OF ST. AUGUSTINE
AND SOUTH OF BUNNELL SO AS TO REFLECT
THE REDUCED MILEAGE BROUGHT ABOUT
BY THE CONSTRUCTION AND OPERATION BY
SAID RAILWAY OF ITS SO CALLED MOULTRIE-
CUT-OFF.

1. Pursuant to Notice No. 412, dated December 15, 1926, which was given in writing to the Florida East Coast Railway Company and all other persons whom it might concern, the Railroad Commissioners of the State of Florida held a session in the Assembly Room of the Mason Hotel, at Jacksonville, Florida, at 10 o'clock A. M., on Wednesday, December 29, 1926, for the purpose of hearing and determining whether or not the said Railroad Commissioners of the State of Florida should issue their formal order requiring the Florida East Coast Railway Company to revise its freight and passenger tariffs on intra-state freight and passenger traffic moving between points on said railway north of St. Augustine and south of Bunnell, in such manner as to reflect and give the public the benefit of the reduced mileage such traffic has to be hauled by reason of the construction and putting into operation on said Florida East Coast Railway of its so called "Moultrie-Cut-Off" between St. Augustine and Bunnell, Florida, and to hear and consider any and all other matters and things which might be incidental to or connected with the said subject matter, at which time and

place the following appearances were entered of record, to-wit:

For the Florida East Coast Railway Company, Scott M. Loftin, V. P. & G. C.; Robert H. Anderson, Gen. Sol.; H. N. Rodenbaugh, V. P.; F. W. Kirtland, F. T. M.; H. E. C. Hawkins, G. F. A.

W. R. Alexander, V. P., Thos. E. Grady & Company of Savannah, appearing on behalf of West Palm Beach Traffic Bureau, Inc., Miami Chamber of Commerce, Thos. E. Grady & Company of West Palm Beach, Thos. E. Grady & Company of Miami and their clients; E. J. Cosgrove, Jr., of Tampa, Fla., appearing on behalf of various shippers; J. S. Farish, T. M., Jacksonville, Florida, appearing on behalf of Southeastern Forest Products Association; H. O. Taylor, A. T. M., Jacksonville, Fla., appearing on behalf of Southeastern Forest Products Association; E. C. Green, Mgr., Jacksonville Traffic Bureau; Thos. D. Guthrie, I. T. M., Jacksonville, appearing on behalf of Association of Chambers of Commerce of the East Coast of Florida; J. W. Harrell, Attorney, Jacksonville, appearing on behalf of Guthrie & Kiston, Industrial Traffic Managers, representing Association of Chambers of Commerce of the East Coast of Florida; R. E. Michel, A. T. M., Jacksonville, appearing on behalf of Southern Cypress Manufacturers' Association; G. L. Moore, T. M., appearing on behalf of Jacksonville Wholesale Lumbermen's Association, and other interested parties.

And thereupon said Railroad Commissioners of the State of Florida heard and took testimony and evidence under oath relating to said matter under investigation and material to the same, and heard all parties desiring to be heard or offer evidence in regard to said subject under consideration, and thereafter took said cause under advisement in order that they might more fully study the facts and circumstances shown by said evidence taken and hear oral argument in the premises from the Florida East Coast Railway Company and thereafter formulate and arrive at

a proper and legal order to be entered in the premises, and thereafter on the 10th day of February, at Tallahassee, Florida, in the hearing room of said Railroad Commissioners in the Supreme Court Building, said Railroad Commissioners did hear oral argument by counsel for the Florida East Coast Railway Company who then and there appeared for that purpose, as well as from all other persons present and desiring to be heard in regard to said subject matter.

2. And subsequent to said last mentioned hearing and on the 10th day of March, 1927, the Seaboard Air Line Railway Company, by its counsel, filed its petition in writing addressed to said Railroad Commissioners and praying that it might be permitted to intervene and offer evidence in said cause relating to the effect any order might have on the business and finances of said Seaboard Air Line Railway Company as a competing carrier with said Florida East Coast Railway Company, and thereafter pursuant to Notice No. 421, dated March 10, 1927, said Railroad Commissioners held a session in the Assembly Room at the Mason Hotel in Jacksonville, Florida, on Monday night, March 21, 1927, at 8 o'clock P. M., to hear arguments on the question of further consideration of the said petition for intervention tendered to be filed by said Seaboard Air Line Railway Company, at which time and place appeared the following who were fully heard in the premises:

W. L. Stanley, Vice-Pres., Seaboard Air Line Railway Company. Scott M. Loftin, V. P. & G. C., Florida East Coast Railway Company. W. E. Kay, Gen. Sol., Atlantic Coast Line Railroad Company. Herman Dann, Pres., State Chamber of Commerce.

And thereafter said Railroad Commissioners took said cause again under advisement to consider what order should be made in the premises.

3. And now on this date said Railroad Commissioners having fully heard and considered all the sworn testimony and other evidence in the cause and having fully heard

all persons desiring to argue the matter before the Commissioners, do make the following findings of fact in the premises, to-wit:

(a) That the Florida East Coast Railway Company is a common carrier by railroad of freight and passengers between Jacksonville, Florida, and various points extending through St. Augustine and Bunnell in a southerly direction to Miami, Florida, and south thereof.

(b) That due notice of this hearing has been served upon said Florida East Coast Railway Company by written notice delivered to it and that it has duly appeared before the Commissioners in response thereto and been fully heard by evidence and argument in all respects as fully as has been requested by it in the premises.

(c) That the said Florida East Coast Railway Company has installed and put into practical operation a new line of railroad lying between St. Augustine, Florida, and Bunnell, Florida, which reduces the mileage between St. Augustine, Florida, and said Bunnell, Florida, a distance of 19.4 miles over that previously prevailing on its old route via East Palatka, and that said reduced mileage is brought about by said new line of railroad having been constructed and put into practical operation by said Florida East Coast Railway Company for the purpose of reducing the mileage freight and passengers are required to be hauled by said Florida East Coast Railway Company between points on its line north of St. Augustine and south of Bunnell, Florida, and that said new line is commonly known as and referred to as the "Moultrie-Cut-Off."

(d) That said Florida East Coast Railway Company has failed and neglected to amend its freight or passenger tariffs on file with this Commission showing the distances for which its rates are to be applied in the transportation of freight and passengers, so as to reflect and give the public the benefit of the reduced mileage all such freight and passenger traffic has to be hauled by reason of the con-

struction and operation of said Moultrie-Cut-Off, but that said Florida East Coast Railway Company is using said Moultrie-Cut-Off in the transportation of most of the freight and passenger traffic moving between points on its line north of St. Augustine and south of Bunnell, and by reason thereof is receiving under its present tariffs and distance tables compensation for a haul of 19.4 miles more than such railway company actually hauls such traffic.

(e) That the freight and passenger rates prescribed by this Commission for application to freight and passenger intra-state traffic on said Florida East Coast Railway between all points on its line, with certain exceptions as stated in such tariffs, or approved by this Commission, are based upon a mileage basis and that the particular rates between points is arrived at by application of the prescribed mileage scale to the approved distance tables showing distances on said line of railroad.

(f) That said Florida East Coast Railway Company still maintains its old main line route extending from St. Augustine to Bunnell via East Palatka, Florida, but that said route is 19.4 miles longer than the route by way of the Moultrie-Cut-Off.

(g) That Section 4633 of the Revised General Statutes of Florida provides among other things that no common carrier shall charge more compensation for the transportation of freight and passengers over an unnecessarily long route than would be a just and reasonable charge for the transportation by the nearest available route, and that Rule 6, Section 1, of the rules of the Railroad Commissioners of the State of Florida heretofore prescribed and now in force provides that in any case of the transportation of a shipment of freight the total charges for such shipment shall not exceed the charges applicable by the available route over which the lowest charges for transportation apply, and that the transportation of freight or passengers via East Palatka, a distance of 19.4 miles further than

transportation via the Moultrie-Cut-Off between points north of St. Augustine (including St. Augustine) and south of Bunnell (including Bunnell) is over on unnecessarily long route and that no more compensation therefor should be charged than such as has been prescribed by this Commission, based on a mileage basis, for transportation of freight or passengers by the shortest mileage prevailing by way of the Moultrie-Cut-Off, as to all such transportation of either freight or passengers in intra-state commerce.

(h) That the Seaboard Air Line Railway Company voluntarily maintains competitive rates as against the rates of the Florida East Coast Railway Company between Jacksonville, Florida, and Miami, Florida, and intermediate points reached by said railway and that such Seaboard Air Line Railway Company has no direct interest in the rates required to be applied by said Florida East Coast Railway Company other than as a voluntary competitor of said Florida East Coast Railway Company, and that its petition for intervention should therefore not be allowed in this cause.

WHEREFORE, (1) it is considered and ORDERED by the Railroad Commissioners of the State of Florida that the Florida East Coast Railway Company shall be and is hereby required to amend its freight and passenger tariffs on file with this Commission relating to intra-state transportation of freight and passengers between St. Augustine, Florida (and points north thereof) and Bunnell, Florida, (and points south thereof) in such manner as to reflect and give the public the benefit of the reduced mileage such freight and passengers have to be hauled by reason of the construction and operation by said Florida East Coast Railway Company of its so called Moultrie-Cut-Off which is located between St. Augustine, Florida, and Bunnell, Florida.

(2) That said Florida East Coast Railway Company shall not charge, collect or receive for the transportation

of freight or passengers in intra-state commerce in the State of Florida, a greater compensation than that which would prevail and exist by calculation of the mileage of the haul by way of the Moultrie-Cut-Off for all traffic which shall move over such Cut-Off or which might be moved over such Cut-Off by said railway company from any point of origin to any point of destination involving a haul between points as to which the use of said Moultrie-Cut-Off is available for use in performance of the haul.

(3) That this order shall take effect at 12:01 o'clock A. M., May 1st, 1927.

(4) That jurisdiction of this cause and all matters relating thereto is hereby retained for the making of such other and further order or orders in the premises as may be warranted by the law or the facts.

(5) That said Florida East Coast Railway Company is hereby required to indicate its acceptance or rejection of the terms, conditions and requirements of this order within thirty days after date.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 23d day of March, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 902.
FILE NO. 4329.

BEFORE THE
RAILROAD COMMISSIONERS OF THE STATE OF
FLORIDA

IN THE MATTER OF THE APPLICATION OF
SOUTHERN BELL TELEPHONE & TELEGRAPH
COMPANY AND THE FLORIDA TELEPHONE
ASSOCIATION FOR CHANGES IN TOLL RATES
IN THE STATE OF FLORIDA.

1. Upon futher hearing and consideration of the above entitled subject, the Railroad Commissioners of the State of Florida, having again considered the evidence and arguments adduced in this cause, as well as the Supplemental Petition of the Southern Bell Telephone & Telegraph Company and the Florida Telephone Association, for a revision of certain parts of the schedule of toll rates for telephone service heretofore prescribed by Order No. 840, dated December 30, 1925, do hereby make, establish and approve the following revisions in the schedule of toll rates for telephone service, together with the classifications, rules and regulations pertaining thereto, as hereinafter set forth, for application to telephone toll service to all telephone companies in the State of Florida, to take effect and become operative at 12:01 o'clock A. M., on the 6th day of April, 1927, to-wit:

INTRODUCTION OF REVERSED CHARGE PRIVILEGE ON STATION-TO-STATION CALLS

1. Reversal of charges on station-to-station calls will be permitted at station-to-station day, evening and night rates of 25 cents or more, when "anyone" answering accepts the charges. Reversal of charges will also be permitted on station-to-station day, evening and night rates of 20 cents under the same conditions as stated above, except that the rate for such calls will be 25 cents.

2. When the charges are not accepted at the called station, and the calling party is unwilling to pay the charges for completing the call, the regular person-to-person report charge will be assessed against the calling party.

3. This service to be available over routes where person-to-person service is offered, but not to be offered on exclusive station-to-station routes.

·REVISED SCHEDULE OF RATES FOR
STATION-TO-STATION EVENING AND NIGHT TOLL TELEPHONE CALLS

Distances Air Line Miles		Where the Station-to-Station Day Rate	Where the Corresponding Evening Rate	Where the Corresponding Night Rate
Over	Up to and Including	4:30 A. M. to 7:00 P. M. is	7:00 P. M. to 8:30 P. M. is	8:30 P. M. to 4:30 A. M. is
0	12	10	10	10
12	18	15	15	15
18	24	20	20	20
24	30	25	25	25
30	36	30	30	30
36	42	35	35	35
42	48	40	35	35
48	56	45	35	35
56	64	50	40	35
64	72	55	45	35
72	80	60	45	35
80	88	65	50	35
88	96	70	55	35
96	112	75	60	40
112	120	80	60	40
120	128	85	65	45
128	136	90	70	45
136	144	95	75	50

etc., by 8-mile
steps.

and thereafter increasing
in 5c steps.

and thereafter 75% of the
station-to-station day rate
computed to the even or
next higher multiple of five
cents.

and thereafter 50% of the
station-to-station day rate
computed to the even or
next higher multiple of five
cents.

2. This order shall take effect at the time and date set forth in the preceding paragraph for the taking effect of the schedules therein and thereby approved.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 6th day of April, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 903.

FILE NO. 4411.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA

IN THE MATTER OF THE APPLICATION OF THE
ATLANTIC COAST LINE RAILROAD COMPANY
TO DISCONTINUE TRAINS NOS. 32 AND 35, BE-
TWEEN LAKE LAND AND OCALA; NOS. 9 AND
10, BETWEEN JACKSONVILLE AND OCALA, AND
NOS. 139-140-143 AND 142-141, BETWEEN CROSS
CITY AND PALATKA, FLORIDA.

1. Pursuant to Notice No. 422, dated April 7, 1927, the above mentioned matter came on for formal hearing before A. S. Wells, Chairman of the said Commissioners, who had theretofore been appointed by said Commissioners to act, make an investigation of the subject matter and to take testimony in said matter, and to make an investigation and examination of the subject matter with the same powers as the full Board would have, at which time there appeared and were heard the following parties who entered appearances of record:

For the Atlantic Coast Line Railroad Company, R. A. McCranie, A. C. M.; F. B. Langley, Supt.; J. A. Goodwin, Agent.

For the public and various organizations: A. M. Glass,

J. R. Towler, W. L. Trimble, W. O. Massie, J. L. Buffum, E. A. Chester, A. R. Haile, A. V. Pickens, W. H. Matthis, L. C. Lynch, W. R. Hudspeth, John P. Coffin, J. Wiley, C. C. Bennett and others. For the American Railway Express Company, M. Tucker, Rate Agent.

2. And said Commissioner thereupon took testimony of witnesses under oath material to the subject matter under consideration, and thereafter reported the result of his investigation to the full Board, as provided by law.

3. Subsequent to said hearing the Atlantic Coast Line Railroad Company filed the following amended application:

To operate trains 150 and 151 between Ocala and Homosassa daily except Sunday, instead of Ocala to Wilcox and return on Mondays, Wednesdays and Fridays. These trains will be mixed between Ocala and Dunnellen and maintain the present schedule of trains 150 and 151, connecting at Dunnellen with the Wilcox Branch local.

The local freight now running between Dunnellen and Wilcox daily except Sunday will be operated as a mixed train, connecting at Dunnellen with Nos. 150 and 151.

Trains 9 and 10 will be operated daily between Jacksonville and Perry, instead of between Jacksonville and Ocala.

Trains 142-141-142 and 139-140-143 will be operated daily between Ocala and Palatka, via Burnetts Lake, instead of between Cross City and Palatka daily except Sunday. Trains 70 and 75, running between Palatka and Rochelle on Sundays only, will, of course, be absorbed in the daily schedule.

Under the proposed plan the only service to be actually discontinued would be:

Nos. 32 and 35, between Lakeland and Dunnellen.

Nos. 33 and 36, between High Springs and Burnetts Lake.

Nos. 142 and 143, between Burnetts Lake and Cross City.

Daily except Sunday service would be operated on the Wilcox Branch instead of tri-weekly service as at present

and an additional round trip between Rochelle and Burnetts Lake each Sunday. There would be through service between Jacksonville and Perry and identically the same service between Jacksonville and Ocala as is now maintained.

4. And now on this date the said full Board of Railroad Commissioners having heard and considered the report of A. S. Wells, acting as examiner, together with the testimony taken by him, and the said amended application filed by the Atlantic Coast Line Railroad Company, dated April 27, 1927, do find that the schedules as proposed in the said amended application has been approved by a majority of parties interested and will render reasonable passenger train service.

5. Wherefore, it is ORDERED that the amended application of the Atlantic Coast Line Railroad Company be and the same is hereby approved, and that the schedules shall become effective at 12:01 o'clock A. M., May 15, 1927.

6. That jurisdiction of this cause and all matters relating thereto is hereby retained for the making of such other and further order or orders in the premises as may be warranted by the law or the facts.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 6th day of May, 1927.

A. S. WELLS,
Chairman. .

ORDER NO. 904.
FILE NO. 4387.

(Cancels Order No. 890 in full)

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: CARLOAD AND LESS THAN CARLOAD
RATES ON FERTILIZER BETWEEN POINTS IN
THE STATE OF FLORIDA.

WHEREAS, by Notice No. 405, dated 31st day of August, 1926, the Railroad Commissioners of the State of Florida gave due notice in writing to all railroads, railroad companies and common carriers by water doing business in the State of Florida, and all other parties interested, that said Railroad Commissioners would be in session in the Assembly Room of the Mason Hotel in the City of Jacksonville, Florida, at 10 o'clock A. M., September 28, 1926, to hear, consider and determine what, if any changes should be made in the present intrastate rates on fertilizer between points in the State of Florida, in order to bring them into conformity with the rates on fertilizer prescribed for interstate application by the Interstate Commerce Commission between points in the southeast, and to hear and consider such other matters relating thereto as might arise in the premises, and

WHEREAS, said Railroad Commissioners held said hearing at the time and place specified in said notice, at which hearing the following interested parties entered their appearances of record, to-wit. Clyde Steamship Company, by H. G. White, General Agent; W. L. Waring, Jr., G. M., Lyons Fertilizer Company; Bayless W. Haynes, Pres., Wilson & Toomer Fertilizer Company; T. A. Bosley, representing Virginia-Carolina Chemical Corporation, American Agricultural Chemical Company and International Agricultural Corporation; Baxter Traffic Bureau & Aud. Company of Florida, Inc., by Perkins Baxter; Chase &

Company, by W. C. Hutchison; Non-Acid Fertilizer & Chemical Company, by J. M. Goodman; Oak City Guano Company, by Jas. F. MacEnroe; Standard Fertilizer Company, by C. I. Baird; American Agricultural Chemical Company, by A. F. Newman; Thos. D. Guthrie, for Association of Chambers of Commerce of the East Coast of Florida; Jacksonville Traffic Bureau, by E. C. Green; W. H. Anderson, A. G. F. A., Atlantic Coast Line Railroad Company; H. E. C. Hawkins, G. F. A., F. E. C. Railway Company; J. B. Dunlap, representing U. S. Export Chemical Corporation; James Menzies, F. T. M., A. C. L. Railroad Company; J. H. Ketner, A. F. T. M., Seaboard Air Line Railway Company. And thereupon said Railroad Commissioners took testimony under oath concerning said matters and afterward took said cause under advisement, and

WHEREAS, it appears to said Commissioners that by reason of the action of the Interstate Commerce Commission in fixing a scale of rates in that certain cause, known as Docket No. 16295, it is necessary that the Florida Railroad Commission remove the inequalities and discriminations created by such newly prescribed Interstate Commerce Commission scale so as to do justice to all shippers of fertilizers and that said I. C. C. scale of rates is the best scale to be adopted in order to accomplish that result under present circumstances, it is thereupon:

1. ORDERED by the Railroad Commissioners of Florida that the following scale of rates for intra-state application on the transportation of fertilizers in the State of Florida be and the same is hereby fixed, established and promulgated to become effective on and after July 1, 1927, to-wit:

IN CENTS PER TON OF 2000 POUNDS

				Cents
10 miles and under				100
15 miles and over	10			110
20 " " "	15			120
25 " " "	20			125
30 " " "	25			135
35 " " "	30			140
40 " " "	35			150
45 " " "	40			155
50 " " "	45			165
55 " " "	50			170
60 " " "	55			180
65 " " "	60			185
70 " " "	65			195
75 " " "	70			200
80 " " "	75			205
85 " " "	80			210
90 " " "	85			215
95 " " "	90			220
100 " " "	95			225
110 " " "	100			235
120 " " "	110			245
130 " " "	120			255
140 " " "	130			265
150 " " "	140			275
160 " " "	150			285
170 " " "	160			295
180 " " "	170			305
190 " " "	180			315
200 " " "	190			320
210 " " "	200			330
220 " " "	210			335
230 " " "	220			345
240 " " "	230			350
250 " " "	240			360
260 " " "	250			365

270	“	“	“	260.....	375
280	“	“	“	270.....	380
300	“	“	“	280.....	395
320	“	“	“	300.....	410
340	“	“	“	320.....	425
360	“	“	“	340.....	440
380	“	“	“	260.....	450
400	“	“	“	380.....	460
420	“	“	“	400.....	470
440	“	“	“	420.....	480
460	“	“	“	440.....	490
480	“	“	“	460.....	500
500	“	“	“	480.....	505
520	“	“	“	500.....	515
540	“	“	“	520.....	525
560	“	“	“	540.....	535

2. It is further ORDERED that the carload minimum on fertilizer and fertilizer materials for application of the applicable rates on same be fixed at 40,000 pounds, except that the minimum on cotton seed hulls shall be 30,000 pounds.

3. It is further ORDERED that the rates applicable to the intra-state transportation, in carloads of fertilizers, in straight or mixed carloads in the State of Florida, of routes made up in whole or in part of any of the short or weak lines described below, are, and for the future will be, unreasonable to the extent that they exceed rates per net ton based on the distance scale shown in the foregoing table, plus an arbitrary of not to exceed 50 cents per net ton, subject to the carload minimum weight herein established, such arbitrary to accrue solely to the participating short or weak line or lines.

The short or weak lines referred to are as follows:

ALABAMA, FLORIDA & GULF RAILROAD.

ANDALUSIA, FLORIDA & GULF RAILWAY.

APALACHICOLA NORTHERN RAILROAD COMPANY.

ATLANTA & ST. ANDREWS BAY RAILWAY COMPANY.

BIRMINGHAM, COLUMBUS & ST. ANDREWS R. R. COMPANY.

GEORGIA & FLORIDA RAILWAY.

TAMPA & JACKSONVILLE RAILWAY COMPANY.

MARIANNA & BLOUNTSTOWN RAILROAD COMPANY.

LIVE OAK, PERRY & GULF RAILROAD COMPANY.

THE SOUTH GEORGIA RAILWAY COMPANY.

TRANS FLORIDA CENTRAL RAILROAD COMPANY.

4. It is further ORDERED that the rates on fertilizer, less than carload, shall not exceed 130 per cent of the rates authorized herein for fertilizer in carloads.

5. It is further ORDERED that the present rates on fertilizer materials be retained as now established, except as to the carload minimum fixed in paragraph No. 2, of this Order, until further hearing and investigation by the Commission, jurisdiction to make a proper order concerning same being retained and the further consideration of said matter is hereby continued until further notice.

6. This order shall take effect at 12:01 o'clock A. M., July 1, 1927.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 10th day of May, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 905.

FILE NO. 4413.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF THE SALE OF THE PROP-
ERTIES OF THE McINTOSH TELEPHONE COM-
PANY TO D. W. PHILLIPS.

A petition of McIntosh Telephone Company, a Florida corporation, having been filed on May 12, 1927, with this Commission praying its approval of the purchase by D. W. Phillips of all the property and assets of the McIntosh Telephone Company, located at McIntosh, Marion County, Florida, from the legal owners and operators thereof, and it appearing that such sale and purchase of the property rights, privileges and franchises of said McIntosh Telephone Company to said D. W. Phillips is for the best interest of the public, it is therefore ORDERED that said sale be and the same is hereby approved by the Railroad Commissioners of the State of Florida:

Provided, that this ORDER shall not take effect until all fines, dues, obligations and liabilities of said McIntosh Telephone Company to the State of Florida, through its Railroad Commission, shall have been assumed in writing by said D. W. Phillips; and Provided further, that this ORDER shall not take effect until said McIntosh Telephone Company has duly filed with this Commission its Annual Report required to be filed up till and including date of this Order in the form required by law and rules of the Commission, and Provided further that this Order shall not operate as an approval of the sale price for such purchase and sale as a basis for valuation purposes, nor exempt said McIntosh Telephone Company from making reports required by law, or by this Commission, up to date of this Order.

It is further ORDERED that the said D. W. Phillips, upon the taking effect of this order shall be authorized to charge the same telephone rates as have been heretofore prescribed for said McIntosh Telephone Company, such authority continuing until further order of this Commission.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 13th day of May, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 906.

FILE NO. 4424.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA

IN THE MATTER OF APPLICATION OF THE
SOUTHERN BELL TELEPHONE & TELEGRAPH
COMPANY TO INCREASE ITS TELEPHONE
RATES AT BUNNELL, FLORIDA.

WHEREAS the Southern Bell Telephone & Telegraph Company has applied to the Railroad Commissioners, State of Florida, for approval to revise and increase its rates for telephone service at Bunnell, Florida, and

WHEREAS said Commissioners did, during the month of June, 1927, orally approve said revision and increase of rates as follows to take effect and become operative by the Southern Bell Telephone & Telegraph Company of its new telephone plant at Bunnell, Florida, and the filing by said company with the Commissioners of a written report showing such fact and its due acknowledgment by the Commission to said telephone Company:

RATES AND THEIR APPLICATION.

A. Within the Base Rate Area, i. e. a radial distance of one-half mile from the central office, flat rates per month for wall equipment are quoted as follows:

	Individual Line	Party Line
Business	\$4.00	\$3.50
Residence	2.50	2.00

For Desk Equipment an added monthly charge of 25c is made.

B. Outside the area indicated in A and within the territory regularly served by primary classes of service, the same rates will apply together with the established mileage charges of the Southern Bell Telephone & Telegraph Company.

C. All of the foregoing rates for individual line and party line service with mileage charges when applicable shall entitle subscriber to an unlimited number of messages to all stations bearing the designation of the Bunnell Central Office; and the established toll rates of the Southern Bell Telephone and Telegraph Company shall apply on messages to stations bearing the designation of another central office—Mileage charges and other services and facilities not specified herein and the rates, charges and practices applicable thereto, shall be the rates, charges and practices set out in the Southern Bell Telephone & Telegraph Company's General Exchange Tariff.

Therefore, the foregoing rates, as orally approved, are hereby confirmed by order of the Commissioners.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in open session at their office in the City of Tallahassee, Florida, this 9th day of June, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 907.
FILE NO. 4415.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA

IN RE: APPLICATION OF ATLANTA & ST. ANDREWS BAY RAILWAY COMPANY TO DISCONTINUE OPERATION OF, IN THE STATE OF FLORIDA, PASSENGER TRAINS NOS. 2 AND 3, OPERATING BETWEEN DOTHAN, ALABAMA, AND PANAMA CITY, FLORIDA.

On application of the petitioner, Atlanta & St. Andrews Bay Railway Company, the hearing in above matter under Notice No. 429, set by the Railroad Commissioners of the State of Florida to be held at Panama City, Florida, at the Chamber of Commerce Rooms, June 30th, 1927, 11 o'clock A. M., is hereby CANCELLED and the case DISMISSED.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 28th day of June, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 908.
FILE NO. 4426.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF THE PROPOSALS OF SOUTHERN BELL TELEPHONE & TELEGRAPH COMPANY FOR FURNISHING TELEPHONE SERVICE AT VENETIA, A SUBURB OF JACKSONVILLE, FLORIDA.

WHEREAS the Southern Bell Telephone & Telegraph Company has submitted to the Railroad Commissioners,

State of Florida, certain proposals for furnishing telephone service to the inhabitants of Venetia, a suburb of Jacksonville, Florida, and has petitioned said Commissioners to approve said proposals, and

WHEREAS said Commissioners did, during the month of May 1927, orally approve, effective May 24, 1927, said proposals; therefore,

It is ORDERED that the following proposals of said applicant company are hereby formally approved, effective May 24, 1927.

A. Within that area of Venetia, Florida, as shown by map filed with the Commissioners, flat rates per month, for wall sets are quoted as follows:

	Individual Line	2-Party Line	4-Party Line
Business	\$15.82	\$10.23	\$6.74
Residence	13.07	7.73	4.74

B. Outside the area indicated in A and within the territory regularly served by primary classes of service, the above rates apply together with established mileage charges as specified in the General Exchange Tariff.

C. That when said applicant company has installed and placed in operation an exchange in the Venetia, a suburb of Jacksonville, Florida, area, all persons who, in the meantime have been served on the basis of rates authorized in this order shall be connected through the proposed exchange at such rates for local exchange service as may later be authorized by the Commissioners.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in open session at their office in the City of Tallahassee, Florida, this 24th day of May, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 909.
FILE NO. 4384.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF THE APPLICATION OF THE
SOUTHERN BELL TELEPHONE & TELEGRAPH
COMPANY FOR APPROVAL OF THE PROPOSED
EXCHANGE AREAS AT VENETIA, ORANGE
PARK, SAN JOSE, MANDARIN AND CHASEVILLE
IN THE TERRITORY SURROUNDING JOCKSON-
VILLE, FLORIDA.

WHEREAS the Southern Bell Telephone & Telegraph Company has filed with the Railroad Commissioners, State of Florida, a certain map showing the Base Rate Area and the Service Area for the Jacksonville, Florida, Exchange and proposed exchanges at Venetia, Orange Park, San Jose, Mandarin and Chaseville, and has petitioned said Commissioners to approve the areas of the proposed said exchanges so as to enable petitioner to proceed in an orderly way with the telephone development at Jacksonville, Florida, and the territory surrounding it, and

WHEREAS said Commissioners did, during the month of May, 1927, orally approve said petition; therefore,

It is ORDERED that the exchange Base Rate Areas as shown on said map, known as Venetia, Orange Park, San Jose, Mandarin and Chaseville respectively, and as orally approved, are hereby authorized by order of the Commissioners.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 24th day of May, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 910.
FILE NO. 4391.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: PETITION OF THE PENINSULAR TELEPHONE COMPANY TO REVISE AND INCREASE ITS TELEPHONE RATES AT LAKE-
LAND, FLORIDA.

1. On December 16, 1926, the Railroad Commissioners of the State of Florida gave their written Notice No. 415 to the Peninsular Telephone Company and all other parties interested that said Commissioners would be in session on January 13, 1927, at 10 o'clock A. M., in the rooms of the Chamber of Commerce, Lakeland, Florida, to hear, consider and determine the application of said telephone company to revise and increase its rates at Lakeland, Florida.

2. Pursuant to said Notice said Commissioners held their session at Lakeland, Florida, at the time specified in said Notice in the Council Chamber at the City Hall of the City of Lakeland instead of the rooms of the Chamber of Commerce as announced in notice of hearing, and the following appearances were noted at said hearing:

For the Peninsular Telephone Company, W. C. Brorein, President; Carl D. Brorein, Vice-President; C. E. Archer, General Auditor; Howard P. MacFarlane, General Counsel; L. C. Chafee and George Martin, both of Snook-Hillhouse & Company, Consulting Engineers of Columbus, Ohio; John F. Vaughn, A. B. Jordon and M. F. Cook of the Peninsular Telephone Company.

For the Lakeland Chamber of Commerce, Ed. R. Bentley, Attorney and Director; A. B. Stewart, Commercial Engineer, and J. H. Peterson, Attorney.

For the Exchange Club of Lakeland, John S. Edwards, President,

and said Commissioners heard all persons desiring to be heard and took testimony under oath material to the matter under consideration and thereafter took said cause under advisement to formulate their order.

3. And now on this date said Commissioners having fully considered said application and testimony, do make, promulgate and establish, until further order of this Commission, the following revised schedule of telephone rates to be charged by the Peninsular Telephone Company at Lakeland, Florida, to-wit:

RATES AND THEIR APPLICATION LAKELAND, FLORIDA.

(A) Within the Rate Areas as shown by map on file with the Commissioners, boundaries of which are as follows:

1ST RATE AREA OR BASE RATE AREA—

Beginning at the point of intersection of the center lines of Central Avenue and Fifth Street and going East on the center line of Fifth Street to intersection with center line of Florida Avenue, thence North along center line of Florida Avenue to intersection with center line of Tenth Street; thence East along center line of Tenth Street to intersection with center line of Iowa Avenue, thence South along center line of Iowa Avenue to intersection with center center line of Hollingsworth Road, thence South along center line of Hollingsworth Road to intersection with North Shore line of Lake Hollingsworth, thence Westwardly and Southwardly along shore line of Lake Hollingsworth to intersection with a projection of center line of Sandgully Road, thence West along center line of Sandgully Road to $\frac{1}{4}$ section line $\frac{1}{4}$ mile West of Florida Avenue, thence North along $\frac{1}{4}$ section line to center of

Ariana Street, thence West along center line of Ariana Street to intersection with center line of Central Avenue, thence North along center line of Central Avenue to intersection with center line of West Walnut Street, thence West along center line of West Walnut Street to the South line of the Atlantic Coast Line Railroad Right of Way, thence Northeastwardly along the South line of Atlantic Coast Line Railroad Right of Way to point of intersection with center line of Central Avenue to the point of beginning.

2ND RATE AREA—(Outside 1st Rate Area and Within the Following Boundary) :

The 2nd Rate Area is to include all territory lying between the boundaries of the 1st Rate Area, as mentioned above, and the present city limits.

Flat Rates for Wall Sets per month are quoted as follows :

FIRST RATE AREA	1-Party	2-Party	4-Party
Business	\$7.00	\$5.50	\$4.50
Residence	3.75	3.25	2.50

SECOND RATE AREA	1-Party	2-Party	4-Party
Business	\$7.50	\$6.25	\$5.00
Residence	4.75	4.00	3.00

RURAL	Party Line
Business	\$5.00
Residence	4.00
Joint User—Business.....	2.00

For Desk Sets an additional charge of 25 cents per month is made for each class of service.

MISCELLANEOUS EQUIPMENT.

	Per Month
Magneto Extension.....	\$ 1.00
Fire Alarm System.....	10.50
Directory Listing.....	.25

PRIVATE BRANCH EXCHANGES.

	Per Month
Thelma Hotel (Special Contract).....	\$38.50
Washburn Hotel,	
Switchboard	8.00
Trunks	8.00
Station .....	.33-1/3
Lakeland Terrace,	
Switchboard	8.50
Trunks	8.00
Station	1.33
Battery Feed.....	5.54
Elks Hotel,	
Switchboard	5.00
Trunks	8.00
Station .....	.33-1/3
Battery Feed.....	4.00
Hospital,	
Switchboard	10.00
Trunks	8.00
Station	1.50
Cordless Boards,	
Switchboard	2.00
Trunks	8.00
Station	1.50
Battery Feed.....	4.00

4. It is further ORDERED that the rates hereby prescribed for Lakeland shall become effective on and after the 1st day of July, 1927.

5. In Establishing this schedule the Commissioners order that this cause remain open on the docket of the Commission and jurisdiction be retained in the premises for the purpose of making changes, modifications or alterations in order as the Commissioners shall deem proper after a further consideration of the facts relating to telephone service at Lakeland, Florida, in connection with said application.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 29th day of June, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 911.
FILE NO. 4392.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: PETITION OF THE PENINSULAR TELEPHONE COMPANY TO REVISE AND INCREASE ITS TELEPHONE RATES AT LAKE WALES, FLORIDA.

1. On December 16, 1926, the Railroad Commissioners of the State of Florida gave their written Notice No. 413, to the Peninsular Telephone Company and all other parties interested that said Commissioners would be in session on January 11, 1927, at 10 o'clock A. M., in the rooms of the Chamber of Commerce at Lake Wales, Florida, to hear, consider and determine the application of said telephone company to revise and increase its rates at Lake Wales, Florida.

2. Pursuant to said Notice said Commissioners held their session at Lake Wales, Florida, at the time specified, and in the Hotel Wales instead of the room of the Chamber of Commerce of Lake Wales as announced in the notice of hearing, and the following appearances were noted at said hearing.

For the Peninsular Telephone Company, W. G. Brorein, President; Carl D. Brorein, Vice-President; C. E. Archer, General Auditor; Howard P. MacFarlane, General Counsel; C. L. Chaffee and George Martin of Snook-Hillhouse Company, Consulting Engineers, Columbus, Ohio; John F. Vaughan; A. B. Jordan and Ralph Shriner of the Peninsular Telephone Company.

For the City of Lake Wales, Florida, V. A. Sims, Mayor; J. H. Peterson, Attorney at Law, and A. B. Stewart; for the Rotary Club, Lake Wales, L. H. Kramer, President; for the Chamber of Commerce, Lake Wales, N. F. Townsend, R. E. Reed and George W. Oliver, members of Committee; and said Commissioners heard all persons desiring to be heard and took testimony under oath material to the matter and under consideration and thereafter took said cause under advisement to formulate their order.

3. And now on this date said Commissioners having fully considered said application and testimony, do make, promulgate and establish, until further order of this Commission, the following revised schedule of telephone rates to be charged by the Peninsular Telephone Company at Lake Wales, Florida, to-wit:

RATES AND THEIR APPLICATION LAKE WALES, FLORIDA.

(A) Within the Rate Areas as shown by map on file with the Commissioners, boundaries of which are as follows:

1ST RATE AREA OR BASE RATE AREA—

Beginning at the North West corner at the intersection

of the center lines of First Street and Washington Avenue, thence East along the center line of Washington Avenue to the East line of the Atlantic Coast Line Railroad Company's right of way, thence Southerly along the said East line to the center line of Seventh Street, thence Easterly along the center line of Seventh Street to the center line of East Avenue, thence South along the center line of East Avenue to the center line of Burns Avenue, thence along the center line of Burns Avenue to the center line of Fifth Street, thence South along the center line of Fifth Street to the West border of North Lake Wales, thence following the West border of said Lake to the North line of the S. A. L. R. R. right of way, thence East along said North line to the center line of Seventh Street to Lake Wales border line, thence around the West and South borders of Lake Wales to the center line of Seventh Street South, thence Southerly along the center line of Seventh Street to the center line of Hesperides Road, thence West along the center line of Hesperides Road crossing the A. C. L. Railroad right of way and following along center line of South Avenue to the East border of Twin Lakes, thence following the border of Twin Lakes North and West to the center line of Sharp Street, thence North along center line of Sharp Street to the center line of Bullard Avenue, thence East along center line of Bullard Avenue to the center line of Walker Street, thence North along the center line of Walker Street to the center line of North Avenue, thence West along the center line of North Avenue to the center line of First Street, thence North along the center line of First Street to the place of beginning.

2ND RATE AREA.—(Outside the 1st Rate Area and Within the following Boundaries):

The 2nd Rate Area is to include all territory lying between the boundaries of the 1st Rate Area, as mentioned above and present city limits.

Flat Rates per Month for Wall Sets are quoted as follows:

FIRST RATE AREA.	1-Party	2-Party	4-Party
Business	\$5.50	\$4.50	\$3.50
Residence	3.50	3.00	2.50

SECOND RATE AREA	1-Party	4-Party
Business	\$7.00	\$4.50
Residence	5.00	2.75

RURAL.—

Business Party.....	\$5.00
Residence Party.....	3.50
Joint User.....	2.00

For Desk Sets an additional charge of 25 cents per month is made for each class of service.

MISCELLANEOUS.

SPECIAL SERVICE.—

Directory listing.....	.25
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PRIVATE BRANCH EXCHANGES.

Switchboards	\$8.00
Trunks	8.00
Stations	1.50
Battery Feed.....	4.00

4. It is further ORDERED that the rates hereby prescribed for Lake Wales shall become effective on and after the 1st day of July, 1927.

5. In establishing this schedule the Commissioners Order that this cause remain open on the docket of the Commission and jurisdiction be retained in the premises for the purpose of making such changes, modifications or alterations in this order as the Commissioners shall deem proper after a further consideration of the facts relating

to telephone service at Lake Wales, Florida, in connection with said application.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 29th day of June, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 912.
FILE NO. 4390.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF PETITION OF THE PENINSULAR TELEPHONE COMPANY TO REVISE AND INCREASE ITS TELEPHONE RATES AT WINTER HAVEN, FLORIDA.

1. On December 16, 1926, the Railroad Commissioners of the State of Florida gave their written notice No. 414, to the Peninsular Telephone Company and all other parties interested that said Commissioners would be in session on January 12, 1927, at 10 o'clock A. M., in the rooms of the Chamber of Commerce, Winter Haven, Florida, to hear, consider and determine the application of said telephone company to revise and increase its rates at Winter Haven, Florida.

2. Pursuant to said notice said Commissioners held their session at Winter Haven, Florida, at the time and place specified in said notice and the following appearances were noted at said hearing:

For Peninsular Telephone Company, W. G. Brorein, President; Carl D. Brorein, V. P., C. E. Archer, General Auditor; Howard P. MacFarlane, General Counsel; C. L. Chaffee and George Martin of Snook-Hillhouse Company,

Consulting Engineers, Columbus, Ohio; A. B. Jordan, John F. Vaughan, O. C. Stanley and W. F. Cook.

For Chamber of Commerce, Winter Haven, Florida, John F. May, President; Hart McKellop, Lawyer; Allen E. Walker, Lawyer. For the City of Winter Haven, Florida, Dan Register, City Attorney, and said Commissioners heard all persons desiring to be heard and took testimony under oath material to the matter under consideration and thereafter took said cause under advisement to formulate their order.

3. And now on this date said Commissioners having fully considered said application and testimony, do make, promulgate and establish, until further order of this Commission, the following revised schedule of telephone rates to be charged by the Peninsular Telephone Company at Winter Haven, Florida, to-wit:

RATES AND APPLICATION, WINTER HAVEN, FLA.

(A) Within the Rate Areas as shown by map on file with the Commissioners, boundaries of which are as follows:

1ST RATE AREA OR BASE RATE AREA—

Beginning at the intersection of the center line of Shipp Avenue and the East border line of Shipp Lake, thence North West along the East border of Shipp Lake to Lake May Inlet, thence North along the East border of Lake May Inlet to Lake May, thence North around the East border of Lake May to Lake Howard Inlet, thence North West along Lake Howard Inlet to Lake Howard, thence North along East border of Lake Howard to the center line of Briggs Street, thence North along the center line of Briggs Street to the center line of Orange Drive, thence East along the center line of Orange Drive to the A. C. L. R. R. right of way, thence due East crossing railroad right of way on a direct line forming a continuation of the center line of Orange Drive to the West border of Lake

Silver, thence South, East and North along the border of Lake Silver to the center line of Dernell Street, thence East along the center line of Dernell Street to the West border of Lake Martha Inlet, thence South along the West border of Lake Martha Inlet to Lake Martha, thence South, East and North around the border of Lake Martha to the center line of Hutchinson Avenue, thence East along the center line of Hutchinson Avenue to the center line of Bruce Avenue, thence South along the center line of Bruce Avenue to a point intersecting the West shore of Lake Elbert, thence South and East along the West border of Lake Elbert to the point of intersection of Lake Elbert and the center line of Oakhill Drive, thence South along the center line of Oakhill Drive to a point intersecting the North border of Lake Otis, thence West along the North border of Lake Otis to point intersecting the center line of Laurel Avenue, thence West along the center line of Laurel Avenue to the center line of Eloise Street, thence South along the center line of Eloise Street to the center line of May Avenue, thence West along the center line of May Avenue to the center line of Third Street, thence South along the center line of Third Street to the center line of Shipp Avenue, thence West along the center line of Shipp Avenue to the place of beginning.

2ND RATE AREA.—(Outside 1st Area and Within the Following Boundaries) :

The 2nd Rate Area is to include all territory lying between the boundaries of the 1st Rate Area, as mentioned above, and the present City Limits.

Flat Rate per month for Wall Sets are quoted as follows :

FIRST RATE AREA	1-Party	2-Party	4-Party
Business	\$5.50	\$4.50	\$3.50
Residence	5.00	3.50	2.75

SECOND RATE AREA	1-Party	2-Party	4-Party
Business	\$7.00	\$5.75	\$4.50
Residence	5.00	3.50	2.75

RURAL.

Business Party.....	\$5.00
Residence Party.....	3.50
Joint User—(Business).....	2.00

MISCELLENEOUS.

SPECIAL SERVICE

Directory Listing.....	25c per month
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PRIVATE BRANCH EXCHANGES.

	Per Month
Switchboard	\$6.00
Trunks	8.00
Stations	1.00
Battery Feed	4.00
Switchboard	8.00
Trunks	6.00
Stations .....	.33-1/3
Battery Feed	4.00
Switchboard	8.00
Trunk	6.00
Station .....	.50
Battery Feed	4.00

4. It is further ORDERED that the rate hereby prescribed for Winter Haven shall become effective on and after the 1st day of July, 1927.

5. In establishing this schedule the Commissioners order that this cause remain open on the docket of the Commission and jurisdiction be retained in the premises for the purpose of making such changes, modifications or alterations in the order as the Commissioners shall deem

proper after a further consideration of the facts relating to telephone service at Winter Haven, Florida, in connection with said application.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 29th day of June, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 913.
FILE NO. 4410.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF PETITION OF THE INTER
COUNTY TELEPHONE & TELEGRAPH COMPANY
TO REVISE AND INCREASE ITS TELEPHONE
RATES AT FORT MYERS, FLA.

1. On June 1, 1927, the Railroad Commissioners of the State of Florida gave their written Notice No. 426, to the Inter County Telephone & Telegraph Company and all other parties interested that said Commissioners would be in session on Tuesday, the 14th day of June, 1927, at 10 o'clock A. M., in the rooms of the Chamber of Commerce, Fort Myers, Florida, to hear, consider and determine the application of said telephone company to revise and increase its rates at Fort Myers, Florida.

2. Pursuant to said Notice said Commissioners held their session at Fort Myers, Florida, at the time specified in said notice in the parlors of the Franklin Arms Hotel, Fort Myers, Florida, instead of the rooms of the Chamber of Commerce as announced in notice of hearing and the following appearances were noted at said hearing:

For the Inter County Telephone & Telegraph Company,
J. S. Gillentine, Vice-President and General Manager; P.

E. Brenner, Asst. Treas., and Accountant. For the City of Fort Myers, Florida, H. E. Parnell, Mayor, and said Commissioners heard all persons desiring to be heard and took testimony under oath material to the matter under consideration and thereafter took said cause under advisement to formulate their order.

3. And now on this date said Commissioners having fully considered said application and testimony, do make, promulgate and establish, until further order of this Commission, the following revised schedule of telephone rates to be charged by the Inter County Telephone & Telegraph Company at Fort Myers, Florida, to-wit:

RATES AND THEIR APPLICATION, FORT MYERS, FLORIDA.

Within the Rate Area as shown by map on file with the Commissioners, boundaries of which are as follows:

ZONE 1.—

Beginning at the intersection of the Calloosahatchee River on Canal Street and extending East to Palm Avenue, thence North upon Palm Avenue to the intersection of Billy's Creek, thence following Billy's Creek to the Calloosahatchee River, thence along the Calloosahatchee River to the point of beginning.

ZONE 2.—

In the Eastern Section Zone 2, is bounded on the North by the Calloosahatchee River, on the East by Palmetto Avenue, Edgewood Avenue and Princess Street, upon the South by Canal Street, and on the West by Billy's Creek and Palm Avenue.

In the Western Section Zone 2, is bounded on the North by Canal Street, on the East by Palm Avenue, on the South by Charles Street, and on the West by Calloosahatchee River.

ZONE 3.—

In the East is bound by the North of the Caloosahatchee River, on the East by Prospect Street, on the South by Michigan Avenue and on the West by Palmetto Avenue, Edgewood Avenue and Princess Street.

In the West Zone 3 is bound on the North by Charles Street, on the East by Cleveland Avenue, and on the South Colonial Boulevard and on the West by Caloosahatchee River.

Flat rates per month for Wall Sets are quoted as follows:

FIRST RATE AREA		1-Party	4-Party
Business		\$5.00	
Residence	3.00		\$2.50
SECOND RATE AREA		1-Party	4-Party
Business		\$5.50	
Residence	3.50		\$2.75
THIRD RATE AREA		1-Party	4-Party
Business		\$6.00	
Residence	4.00		\$3.00

Rural 8 Party beyond Base Rate Area and within 6 Miles of Central Office:

Business	\$5.00
Residence	3.50

Rural 8 Party beyond 6 Miles and within 12 Miles of Central Office:

Business	\$6.00
Residence	4.50

PRIVATE BRANCH EXCHANGES.

Trunk lines 1-1½ times Business 1-Party Rate.

4. It is further ORDERED that the rates hereby prescribed for Fort Myers shall become effective on and after the 1st day of July, 1927.

5. In establishing this schedule the Commissioners order that this cause remain open on the docket of the Commission and jurisdiction be retained in the premises for the purpose of making such changes modifications or alterations in this Order as the Commissioners shall deem proper after a further consideration of the facts relating to telephone service at Fort Myers, Florida, in connection with said application.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 29th day of June, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 914.

FILE NO. 4431.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: APPLICATION OF PENINSULAR TELEPHONE COMPANY FOR APPROVAL OF ITS REVISED SCHEDULE OF RATES AND COMMISSIONS ALLOWED ON TOLL MESSAGES FOR HOTEL PRIVATE BRANCH EXCHANGE SERVICE IN ALL EXCHANGES OPERATED BY THE APPLICANT IN THE STATE OF FLORIDA.

WHEREAS, The Peninsular Telephone Company has applied to the Railroad Commissioners of the State of Florida, for approval of its Revised Schedule of Telephone Rates and Commissions allowed on Toll Messages for Hotel

Private Branch Exchange Service in all exchanges operated by the applicant in the State of Florida; and

WHEREAS, Said Commissioners did, during the month of June, 1927, orally approve said revised schedule of telephone rates and commissions allowed on toll messages effective July 1, 1927,

Therefore, it is ORDERED that the following revised schedule of telephone rates and commissions allowed on toll messages be and is hereby formally approved effective July 1, 1927:

SCHEDULE OF RATES AND COMMISSIONS ALLOWED FOR TOLL MESSAGES FOR HOTEL PRIVATE BRANCH EXCHANGES.

For Desk or Wall Extension Station...50c Per Month

SUMMER RATES

A summer rate equivalent to a fifty per cent reduction of the regular rate charged for a minimum period of two consecutive months and not to exceed six months on the number of extension stations which are cut out during this period. The reduction is to be computed on the number of extension stations placed on summer rate, together with the proportionate amount of associated equipment, including battery, switchboard and trunk lines.

COMMISSION ON TOLL MESSAGES

An allowance of ten per cent commission, not to exceed ten cents on any one toll message originating at Hotel Private Branch Exchanges.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in open session at their office in the City of Tallahassee, Florida, this 29th day of June, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 915.
FILE NO. 4410.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: PETITION OF THE INTER-COUNTY TELEPHONE & TELEGRAPH COMPANY TO REVISE AND INCREASE ITS TELEPHONE RATES AT ARCADIA, FLORIDA.

1. On June 1, 1927, the Railroad Commissioners of the State of Florida gave their written Notice No. 425 to the Inter-County Telephone & Telegraph Company and all other parties interested that said Commissioners would be in session on Monday, June 13, 1927, at 11 o'clock A. M., in the rooms of the Chamber of Commerce, Arcadia, Florida, to hear, consider and determine the application of said telephone company to revise and increase its rates at Arcadia, Florida.

2. Pursuant to said notice, said Commissioners held their session at Arcadia, Florida, at the time and place specified in said notice, and the following appearances were noted at said hearing:

For the Inter County Telephone & Telegraph Company, J. S. Gilentine, V. P., and General Manager; P. E. Brannen, Asst. Treasurer and General Accountant; C. H. Mitchell, Local Manager; Phil G. Parker and others appearing on behalf of themselves; and C. E. Gibson and others appearing on behalf of the Lion's Club,

and said Commissioners heard all persons desiring to be heard and took testimony under oath material to the matter under consideration and thereafter took said cause under advisement to formulate their order.

3. And now on this date said Commissioners having fully considered said application and testimony, do make,

promulgate and establish, until further order of this Commission, the following revised schedule of telephone rates to be charged by the Inter County Telephone & Telegraph Company at Arcadia, Florida, to-wit:

RATES AND THEIR APPLICATION, ARCADIA, FLORIDA.

Within the Base Rate Area, shown by map on file with the Commissioners, the boundaries of which consists of the City Limits of the City of Arcadia, Florida, such as existed upon the 1st day of January, 1927.

Flat Rates per month for Wall Sets are quoted as follows:

BASE RATE AREA	1-Party	4-Party
Business	\$4.50	
Residence	3.00	\$2.50

Rural 8 Party First Zone beyond Base Rate Area and within 6 miles from central office:

Business	\$5.00
Residence	3.50

Rural 8 Party Second Zone beyond 6 miles from Central Office and within 12 miles from Central Office:

Business	\$6.00
Residence	4.50

PRIVATE BRANCH EXCHANGES.

Trunk lines $1\frac{1}{2}$ times the 1-Party Line business rate.

4. It is further ORDERED that the rates hereby prescribed for Arcadia, Florida, shall become effective on and after the 1st day of July, 1927.

5. In establishing this schedule the Commissioners order that this cause remain open on the docket of the

Commission and jurisdiction be retained in the premises for the purpose of making such changes, modifications or alterations in this order as the Commissioners shall deem proper after a further consideration of the facts relating to telephone service at Arcadia, Florida, in connection with said application.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 29th day of June, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 916.

FILE NO. 4403.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: PETITION OF PENINSULAR TELEPHONE
COMPANY TO REVISE AND INCREASE ITS
TELEPHONE RATES AT TARPON SPRINGS, FLA.

1. On December 31, 1926, the Railroad Commissioners of the State of Florida gave their written Notice No. 416, to the Peninsular Telephone Company, and all other parties interested, that said Commissioners would be in session on January 14, 1927, at 11 o'clock A. M., in the rooms of the Chamber of Commerce at Tarpon Springs, Florida, to hear, consider and determine the application of said telephone company to revise and increase its rates at Tarpon Springs, Florida.

2. Pursuant to said notice said Commissioners held their session at Tarpon Springs, Florida, at the time specified in said notice in the Council Chambers at the City Hall of the City of Tarpon Springs, instead of the rooms of the Chamber of Commerce as announced in notice of hearing, and the following appearances were noted at said hearing:

For the Peninsular Telephone Company, W. G. Brorein, President; Carl D. Brorein, V. P.; C. E. Archer, General Auditor; Howard P. MacFarlane, General Counsel; L. C. Chaffee and George Martin of Snook-Hillhouse Company, Consulting Engineers, Columbus, Ohio; P. D. Burkett, Peninsular Telephone Company;

For the City of Tarpon Springs, Florida, James F. Sikes, City Attorney; for the Chamber of Commerce, Otto H. Ernberg, Secretary, Chamber of Commerce; J. R. West, Jr., and O. W. Forde, both of Tarpon Springs;

and said Commissioners heard all persons desiring to be heard and took testimony under oath material to the matter under consideration and thereafter took said cause under advisement to formulate their order.

3. And now on this date said Commissioners having fully considered said application and testimony, do make, promulgate and establish, until further order of this Commission, the following revised schedule of telephone rates to be charged by the Peninsular Telephone Company at Tarpon Springs, Florida, to-wit:

RATES AND THEIR APPLICATION, TARPON SPRINGS, FLORIDA.

(A) Within the Rate Areas, as shown by map on file with the Commissioners, boundaries of which are as follows:

FIRST RATE AREA:

Beginning at the intersection of Huey Street and Anclote River, thence south along the center line of Huey Street to the Intersection of Lemon Street, thence west along the center line of Lemon Street to the intersection of Diston Avenue, thence south along the center line of Diston Avenue to the intersection of Mango Street (or Gulf Road), thence west along the center line of Mango Street to 500

feet west of the center line of Carolina Avenue, thence north paralleling Carolina Avenue to a point 500 feet south of Whitcomb Avenue, thence paralleling Whitcomb Avenue, but 500' south and west of Whitcomb Avenue to a point 500' south of Gulf Road, thence north paralleling Gulf Road to an extension of the center line of Tarpon Drive, thence along the center line of Tarpon Drive and Bay Shore Drive to Kreamer Bayou, thence along Kreamer Bayou and Ancote River westwardly to the point of beginning.

SECOND RATE AREA :

That section outside of the First Rate Area, but within the corporate limits of Tarpon Springs, as of December 31, 1926.

Flat Rates per month for Wall Sets are quoted as follows :

FIRST RATE AREA	1-Party	2-Party	4-Party
Business	\$5.00	\$4.00	\$3.00
Residence	3.00	2.50	2.00

SECOND RATE AREA	1-Party	2-Party	4-Party	8-Party
Business	\$6.00	\$5.00	\$4.25	
Residence	4.00	3.50	3.00	\$2.75

RURAL	Party Line
Business	\$5.00
Residence	3.50
Business (Joint User)	\$1.25

MISCELLANEOUS

Special Service	Per Month
Directory Listings .....	.25c

PRIVATE BRANCH EXCHANGE.

	Per Month
Hotel Switchboards	\$8.00
Trunks	7.50
Stations .....	.50
Battery Feed	4.00
Commercial Switchboards—	
Cordless Type	2.00
Trunks	7.50
Stations	1.00
Battery Feed	4.00
Cord Type	8.00
Trunks	7.50
Stations	1.00
Battery Feed	4.00

4. It is further ORDERED that the rates hereby prescribed for Tarpon Springs shall become effective on and after the 1st day of July, 1927.

5. In establishing this schedule the Commissioners order that this cause remain open on the docket of the Commission and jurisdiction be retained in the premises for the purpose of making such changes, modifications or alterations in this order as the Commissioners shall deem proper after a further consideration of the facts relating to telephone service at Tarpon Springs, Florida, in connection with said application.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 29th day of June, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 917 (MODIFYING ORDER NO. 915)
FILE NO. 4410.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF THE INTER COUNTY TELE-
PHONE & TELEGRAPH COMPANY TO REVISE
AND INCREASE ITS TELEPHONE RATES AT
ARCADIA, FLORIDA.

WHEREAS it appears that in Order No. 915, dated June 29, 1927, an error was made in that rate of \$3.50 per month was allowed for 8-Party Rural Residence Service in the First Zone beyond the Base Rate Area and within 6 miles from Central Office when the rate should have been \$3.25 per month;

And WHEREAS it is the purpose of said Commissioners to modify their said Order No. 915, accordingly, wherefore,

It is ORDERED, effective July 1, 1927, that the rate of \$3.50 per month allowed by said order for 8-Party Rural Residence service in the First Zone beyond the Base Rate Area and within 6 miles from Central Office be modified to read \$3.25 per month.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 13th day of June, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 918,
FILE NO. 4432.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE APPLICATION OF THE ATLANTIC COAST
LINE RAILROAD COMPANY TO DISCONTINUE
TRAINS 113 AND 116 BETWEEN TAMPA AND
THONOTOSASSA, FLORIDA, AND TO REAR-
RANGE SERVICE.

Pursuant to Notice No. 448, dated July 7, 1927, which was given in writing to the Atlantic Coast Line Railroad Company and all other parties interested, the Railroad Commissioners of the State of Florida held a session in the Board of Trade Rooms, Tampa, Florida, on the 28th day of July, 1927, to hear and consider whether they ought to permit the Atlantic Coast Line Railroad Company to discontinue trains 113 and 116 between Tampa and Thonotosassa, Florida, and to rearrange service; and also to hear such other matters as might properly arise in connection with the subject matter of said application, at which time and place the following appearances were entered of record, to-wit:

For the Atlantic Coast Line Railroad Company, R. A. McCranie, A. G. M.; E. B. Rush, Supt., F. A. Hausard, Train Master; P. Nichols, General Agent; G. E. Rollins, Asst. Supt.

Eugene Jackson and T. W. Raymond for the Board of Trade of Thonotosassa; Mrs. E. B. Rhodes for the Thonotosassa Woman's Club; Mrs. Alice Miller for the Parent Teachers' Association of Thonotosassa; Mrs. Edwin R. McGowan for the Thonotosassa Lighting Club, and other interested parties.

And thereupon said Railroad Commissioners of the State of Florida heard and took testimony and evidence under

oath relating to said matter under investigation and material to the same and heard all parties desiring to be heard, or who had evidence to offer in regard to said subject under consideration, and having considered the matter and being fully advised in the premises,

Wherefore, it is **CONSIDERED AND ORDERED** by the Railroad Commissioners of the State of Florida:

1. That the Atlantic Coast Line Railroad Company is hereby authorized to discontinue operation of trains Nos. 113 and 116 between Tampa and Thonotosassa, Florida.

2. That the said Atlantic Coast Line Railroad Company in consideration of the authority to discontinue said trains does hereby agree with the Florida Railroad Commission that said Railroad Company will reinstate the operation of said trains Nos. 113 and 116 at any time upon the order of the Florida Railroad Commission without a further hearing in this matter.

3. And the said Atlantic Coast Line Railroad Company further agrees in consideration of the discontinuance of such train service to immediately substitute an adequate truck service to handle express, mail and L. C. L. shipments of freight between Tampa and Thonotosassa, Florida, upon a regular schedule to be approved by the Railroad Commissioners.

4. That this order shall take effect at 12:01 o'clock A. M., August 1st, 1927.

5. That jurisdiction of this cause and all matters relating thereto is hereby especially retained by the Railroad Commissioners for the making of such other and further orders in the premises as may be necessary for the full execution of this order, or that may be warranted by the law or the facts herein.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session in Tampa, Florida, this 28th day of July, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 919,
FILE NO. RC-179. (4427).

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF THE ERECTION OF A NEW
DEPOT AT CLERMONT, FLORIDA.

1. Pursuant to Notice No. 439, dated July 1, 1927, the above mentioned matter came on for formal hearing before the Florida Railroad Commissioners on the 20th day of July, 1927, in the Chamber of Commerce Rooms, Clermont, Florida, and at said hearing appeared the following:

T. L. Dumas, Supt., Atlantic Coast Line Railroad Company, appearing on behalf of said Railroad Company.

T. C. Cook, L. C. Grable, H. C. Brown, Floyd B. Roe, Walter P. Pike, appearing on behalf of the Chamber of Commerce of Clermont, Florida, and George F. Westbrook, City Attorney, appearing on behalf of the City of Clermont.

2. And after taking testimony of all witnesses offered, and after hearing all parties desiring to be heard, and the Atlantic Coast Line Railroad Company having offered in evidence a blue print showing a proposed new depot to be erected at Clermont, Florida, and agreeing with the Railroad Commissioners of the State of Florida that said new depot would be erected by it at Clermont, Florida, in accordance with the plans and specifications as outlined upon such blue print,

3. Wherefore it is CONSIDERED AND ORDERED by the Railroad Commissioners of the State of Florida that the Atlantic Coast Line Railroad Company shall erect a new depot at Clermont, Florida, in accordance with the plans and specifications offered by the said Railroad Company, a blue print of which is hereto attached and made a part of this order. That the said Atlantic Coast Line Railroad Company shall begin the erection of said new

depot at Clermont, Florida, as soon as practicable, and shall complete the same by the 1st day of January, A. D.

4. And it is further ORDERED that jurisdiction of this cause and all matters relating thereto is hereby retained for the making of such other and further orders in the premises as may be warranted by the law or facts. 1928.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at the Chamber of Commerce Rooms, Clermont, Florida, this 20th day of July, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 920,
FILE NO. 4428.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: ERECTION OF A NEW DEPOT AT
WEBSTER, FLORIDA.

1. Pursuant to Notice No. 445, dated July 7th, 1927, the above mentioned matter came on for formal hearing before the Railroad Commissioners of the State of Florida on the 25th day of July, in the Chamber of Commerce Rooms, Webster, Florida, and at said hearing there appeared the following:

For the Atlantic Coast Line Railroad Company, R. A. McCranie, Asst. Gen. Mgr., and F. B. Langley, Superintendent.

Ray Caruthers, Mayor and Chairman of City Council, Webster, Florida; F. A. Hayes, Councilman and J. C. McKinney, Councilman, Webster, Florida; I. R. Wheeler, City Clerk, Webster, Florida.

2. And after taking testimony of all witnesses offered, and after hearing all parties desiring to be heard, and the Atlantic Coast Line Railroad Company having offered in

evidence a blue print showing a proposed new depot to be erected at Webster, Florida, and agreeing with the Railroad Commissioners of the State of Florida that said new depot would be erected by it at Webster, Florida, in accordance with the plans and specifications as outlined upon such blue print,

3. Wherefore it is **CONSIDERED AND ORDERED** by the Railroad Commissioners of the State of Florida that the Atlantic Coast Line Railroad Company shall erect a new depot at Webster, Florida, in accordance with the plans and specifications offered by the said Railroad Company, a blue print of which is hereto attached and made a part of this order. That the said Atlantic Coast Line Railroad Company shall begin the erection of said new depot at Webster, Florida, as soon as practicable, and shall complete the same by the 1st day of January, A. D. 1928.

4. And it is further **ORDERED** that jurisdiction of this cause and all matters relating thereto is hereby retained for the making of such other and further orders in the premises as may be warranted by the law or facts.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at the Chamber of Commerce rooms, Webster, Florida, this 25th day of July, 1927.

A. S. WELLS,

Chairman.

ORDER NO. 921.

FILE NO. 4298-G-3.

**BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.**

**IN THE MATTER OF FAILURE OF TRI-CITY TELEPHONE COMPANY OF BONIFAY, FLORIDA, TO
FILE SPECIAL REPORT FOR THE YEAR ENDED
DECEMBER 31, 1926.**

WHEREAS, Notice was issued to above named company on the 30th day of June, 1927, that a hearing would be

had on the 13th day of July, 1927, at 11 o'clock A. M., in the hearing room of the Supreme Court Building, Tallahassee, Florida, to hear, consider and determine whether the Tri-City Telephone Company were guilty of certain charges set out in said notice, and

WHEREAS, H. D. Vaughn, Manager of the Tri-City Telephone Company, appeared at said hearing and presented his reasons for not having filed report as set out in said notice, and the said H. D. Vaughn was given sixty days' time within which to file a corrected report, and

WHEREAS, It appears that on this 31st day of August, 1927, the said report has been received from the said H. D. Vaughn, Manager of the Tri-City Telephone Company,

Now, therefore, it is ORDERED and considered by the Railroad Commissioners of the State of Florida that the penalty proceeding heretofore instituted against the Tri-City Telephone Company be and the same is hereby DISMISSED.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 31st day of August, 1927.

A. S. WELLS,

Chairman.

ORDER NO. 922.

FILE NO. 4415.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA

IN RE: APPLICATION OF ATLANTA & ST.
ANDREWS BAY RAILWAY COMPANY TO DIS-
CONTINUE OPERATION OF, IN THE STATE OF
FLORIDA, PASSENGER TRAINS NOS. 2 AND 3,
OPERATING BETWEEN DOTHAN, ALA., AND
PANAMA CITY, FLA.

Pursuant to Notice No. 451, dated the 8th day of July, 1927, this matter came on for hearing on Thursday, August

4, 1927, at 10 o'clock A. M., in the Chamber of Commerce Rooms, Panama City, Florida, to then and there hear, consider and determine whether the application of the Atlanta & St. Andrews Bay Railway Company to discontinue operation of in the State of Florida passenger trains Nos. 2 and 3, operating between Dothan, Alabama, and Panama City, Florida, should be granted, and also to hear, consider and determine any other matters as might properly arise in connection therewith as set forth in said notice, and then and there appeared the following:

W. C. Sherman, H. W. Woolf, Vice-President, George Combs, H. L. Coburgur, F. T. Bennett, H. B. Mosley, on behalf of the A. & St. A. B. Railway Company; J. H. Drummond, St. Andrews, Florida, on behalf of the Chamber of Commerce of Panama City, Florida; E. M. Weatherly, Sect., Dothan Chamber of Commerce, Dothan, Alabama, and the Dothan Ice Cream Company and other interested parties, and the said Commissioners having taken the evidence of witnesses and having heard all parties desiring to be heard took said matter under advisement.

And now on this date the said matter coming on for further consideration in regular session at their hearing room in the Supreme Court Building, Tallahassee, Florida, and the said Railroad Commission being fully advised in the premises do find the following:

1. Trains Nos. 2. and 3 of the Atlanta & St. Andrews Bay Railway Company sought to be discontinued are passenger trains engaged in interstate transportation but doing local intrastate service in the State of Florida.

2. That the financial condition of the said petitioner was found to be bad, its whole operation resulting in annual loss.

3. That the jurisdiction of the Florida Commission is limited to intrastate commerce, and in so far as the intrastate commerce is affected the petition is found to be justified.

4. It appears that the Alabama Public Service Commission on the 9th day of August, 1927, entered an order in a similar proceeding brought before the said Alabama Public Service Commission, authorizing the discontinuance of said trains only if and when they are discontinued over petitioner's entire line.

Now therefore, it is CONSIDERED, ORDERED AND ADJUDGED by the Railroad Commission of the State of Florida that the application of the Atlanta & St. Andrews Bay Railway Company to discontinue operation in the State of Florida of Trains Nos. 2 and 3 operating between Dothan Alabama, and Panama City, Florida, be and the same is hereby granted.

This order shall take effect at 12:01 o'clock A. M., on September 12, 1927.

DONE AND ORDERED by the Railroad Commission of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 1st day of September, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 923.
FILE NO. 4430.

BEFORE THE RAILROAD COMMISSION OF THE
STATE OF FLORIDA.

IN RE: COMPLAINT OF CITIZENS OF APOPKA,
FLORIDA, OF FAILURE OF WESTERN UNION
TELEGRAPH COMPANY TO MAINTAIN AN
INDEPENDANT TELEGRAPH OFFICE AT
APOPKA, FLORIDA.

Pursuant to Notice No. 446, dated the 7th day of July, 1927, this matter came on for hearing in the Chamber of Commerce rooms, Apopka, Florida, on the 26th day of July, 1927, at 10 o'clock A. M., to then and there hear, con-

sider and determine whether the Railroad Commission of the State of Florida ought to require the Western Union Telegraph Company to establish an independent office in the City of Apopka, Florida, and also to hear, consider and determine any other matters as might properly arise in connection therewith.

And then and there appeared the following: N. W. Duke, District Commercial Manager, Western Union Telegraph Company; W. H. Talton, of Apopka, in behalf of the Chamber of Commerce; John D. Jewell, Mayor, Town of Apopka; C. Elwood Carlback, President, Chamber of Commerce, and J. W. Ray, Secretary, Chamber of Commerce; C. H. Womble, Delia Clark, Gertrude A. Gould, A. A. Rubye, A. T. O'Neil, Carl J. Jackson, Harry P. Witherington and H. H. Witherington, all of Apopka, Florida, and other interested parties.

And the said Commission having taken the sworn evidence of witnesses presented and introduced at this hearing, and having heard all parties desiring to be heard, took said matter under advisement.

And now on this date the said matter coming on for further consideration in regular session at its hearing room in the Supreme Court Building, Tallahassee, Florida, and the said Railroad Commission being fully advised in the premises;

It is therefore, **CONSIDERED, ORDERED AND ADJUDGED** by the Railroad Commission of the State of Florida that the said Western Union Telegraph Company do on or before November 1, 1927, install and put into practical operation at Apopka, in the State of Florida, in or near the business center of such city, a conveniently located telegraph office for the receipt and dispatch of commercial telegraph messages to and from said city, and maintain the same in operation during reasonable hours, and until further order of this Commission.

And the said Commission does hereby retain jurisdiction

of this cause for the purpose of making such other orders as it may seem lawful and proper.

DONE AND ORDERED by the Railroad Commission of the State of Florida, in session at its office in the City of Tallahassee, Florida, this 1st day of September, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 924.

FILE NO. 4434.

BEFORE THE RAILROAD COMMISSION OF THE
STATE OF FLORIDA.

IN RE: APPLICATION OF THE GEORGIA SOUTHERN & FLORIDA RAILWAY COMPANY TO DISCONTINUE OPERATION OF, IN THE STATE OF FLORIDA, PASSENGER TRAINS NOS. 11 AND 12, OPERATING BETWEEN VALDOSTA, GEORGIA, AND PALATKA, FLORIDA.

Pursuant to Notice No. 452, dated the 11th day of July, 1927, this matter came on for hearing on Tuesday, August 2, 1927, at 10 o'clock A. M., in the County Court House in Lake City, Florida, to then and there hear, consider and determine whether the application of the Georgia Southern & Florida Railway Company to discontinue operation in the State of Florida of passenger trains Nos. 11 and 12, operating between Valdosta, Georgia, and Palatka, Florida, should be granted, and also to hear, consider and determine any other matters as might properly arise in connection therewith, and then and there appeared the following:

J. E. Hall, Attorney; W. C. Hudson, Gen. Supt.; D. B. Nolan, Supt. Trans.; J. W. Payne, Supt.; J. C. Bean, A. G. P. A., and C. B. Rhodes, Passenger Representative, all appearing on behalf of the petitioner; D. E. Knight, Attorney on behalf of citizens of Hampton, Florida; W. G. Cate, N. Adams and L. V. McLeod, representing the Town of White

Springs; L. M. Plympton, Mayor of Lake City, Florida, on behalf of Lake City Chamber of Commerce; J. Edward Larson and F. W. Walrath, in behalf of Town of Keystone Heights, and other interested parties.

The said Commission having taken the sworn evidence of witnesses and having heard all parties desiring to be heard took said matter under advisement.

And now on this date the said matter coming on for further consideration in regular session at its hearing room in the Supreme Court Building, Tallahassee, Florida, and the said Railroad Commission being fully advised in the premises, do find the following:

1. That trains Nos. 11 and 12 of the Georgia Southern & Florida Railway Company sought to be discontinued are passenger trains engaged in interstate transportation but do local intra-state service in the State of Florida.
2. That it appears the said Railway Company operates said trains at a monthly financial loss.
3. That the jurisdiction of the Railroad Commission is limited to intra-state commerce, but in so far as the said passenger trains in intra-state commerce is affected the petition is found to be justified.

Now, therefore, it is **CONSIDERED, ORDERED AND ADJUDGED** by the Railroad Commission of the State of Florida that the application of the Georgia Southern & Florida Railway Company to discontinue operation in the State of Florida of passenger trains Nos. 11 and 12, operating between Valdosta, Georgia, and Palatka, Florida, be and the same is hereby approved. And it is further **ORDERED** that the Georgia Southern & Florida Railway Company be and it is hereby permitted to discontinue the operation of said trains in the State of Florida, and said order is to become effective when said carrier is permitted to discontinue the operation of said trains over the whole line from Valdosta, Georgia, to Palatka, Florida; Provided, this order shall not go into effect prior to 12:01 o'clock A. M., September 12, 1927.

DONE AND ORDERED by the Railroad Commission of the State of Florida, in session at its office in the City of Tallahassee, Florida, this 1st day of September, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 925.
FILE NO. 4433.

IN THE MATTER OF ABOLISHING THE STATION
OF EWING NEAR TAMPA, FLORIDA, ON THE
ROAD OF THE ATLANTIC COAST LINE RAIL-
ROAD COMPANY.

Pursuant to Notice No. 449, dated the 7th day of July, 1927, the Railroad Commission of the State of Florida, did on Thursday the 28th day of July, 1927, at 10 o'clock A. M., in the Board of Trade Rooms in Tampa, Florida, hold a hearing for the purpose of considering the request to abolish for the purpose of computing rates the station of Ewing near Tampa, in the State of Florida, and to hear and consider other matters relating thereto as might arise in the premises.

And then and there appeared the following:

For complainants: C. S. Hoskins, Traf. Mgr., Tampa Board of Trade; E. J. Cosgrove, Jr., representing Baker & Holmes Company, Tampa Casket Company, Wilson McDonald Building & Supply Company. A. B. Pimm, County Engineer, Hillsboro County; J. M. Coarsey, appearing on behalf of Tampa Casket Company; H. S. Albury, Manager, Baker & Holmes Company.

For Atlantic Coast Line Railroad Company: R. A. McCranie, A. G. M.; E. B. Rush, Supt.; G. E. Rollins, Asst. Supt.; P. Nicholas, G. A.; M. H. Dorsett. And other interested parties.

And the said Commission having taken the sworn evidence of witnesses presented and introduced at this hear-

ing and having heard all parties desiring to be heard took said matter under advisement.

And now on this date the said matter coming on for further and final consideration in regular session at its hearing room in the Supreme Court Building, Tallahassee, Florida, the said Railroad Commission being fully advised in the premises, do find the following:

1. That Ewing is the name of a flag station on the Atlantic Coast Line Railroad Company in the Tampa Industrial district and 2.4 miles from the freight station of the Atlantic Coast Line Railroad Company in Tampa.

2. That the present rates to and from Ewing, to and from representative Seaboard Air Line local stations on classes and on commodities moving in volume are much higher than the present rates to and from Tampa, to and from the same Seaboard Air Line local station on classes and on commodities, and are preferential to shippers using the Atlantic Coast Line Railroad and are prejudicial to those using or who are compelled to use connecting line carriers to and from Tampa.

3. That the Atlantic Coast Line Railroad Company has published Supplement DD to Tampa Tariff 6, showing charges for handling traffic between points in the Tampa industrial district that shows among other tariffs a charge of \$7.20 per car "on carload traffic originating at points on connecting lines beyond switching limits of Tampa, Fla., from interchange track or connecting lines at Tampa, Fla., to private or assigned sidings and wharves on A. C. L. R. R. at Belmar, Boulevard, Ewing, Horts, Port Tampa or Port Tampa City, Fla.," and in addition the switching or other charges of connecting lines, and the said charges are preferential to shippers using the Atlantic Coast Line Railroad and are prejudicial to those using or who are compelled to use connecting line carriers to and from Tampa.

4. Therefore, it is **CONSIDERED, ORDERED AND ADJUDGED** by the Railroad Commission of the State of Florida that the station and shipping point known as

Ewing, on the line of the Atlantic Coast Line Railroad Company near Tampa, Florida, be and the same is hereby ABOLISHED for the purpose of computing rates, and the Atlantic Coast Line Railroad Company is hereby prohibited from the publication of rates to and from the station or shipping point known as Ewing.

5. It is further ORDERED that this ORDER shall become effective at 12:01 o'clock A. M., September 15, 1927.

6. It is further ORDERED that this cause remain open on the docket and jurisdiction be retained by the Commission for the purpose of making such further or other order in the premises as may be justified.

DONE AND ORDERED by the Railroad Commission of the State of Florida, in session at its office in the City of Tallahassee, Florida, this 1st day of September, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 926.
FILE NO. 4369.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: PETITION OF THE SEABOARD AIR LINE
RAILWAY COMPANY TO DISCONTINUE PASSENGER,
MAIL AND EXPRESS SERVICE ON ITS
BRADENTON BRANCH, AND TO SUBSTITUTE
THEREFOR SUCH SERVICE AT THE SEA-
BOARD'S MANATEE PASSENGER STATION, TO
BE THEREAFTER KNOWN AS BRADENTON-
MANATEE, EXCEPT THAT IN THE EVENT OF
THE CONSOLIDATION OF THE TWO COMMUNI-
TIES THE STATION NAME IS TO CONFORM TO
THE NEW COMMUNITY NAME.

1. Pursuant to Notice No. 427, dated the 1st day of June, 1927, the above mentioned matter came on for formal

hearing before the Railroad Commissioners of the State of Florida on the 16th day of June, 1927, in the Dixie Grand Hotel, Bradenton, Florida, and at said hearing there appeared the following:

For the Seaboard Air Line Railway Company, W. L. Stanley, V. P.; T. W. Parsons, Gen Supt.; H. G. Berdine, D. P. A.; C. J. Mundy, Com'l. Agent.; A. D. Williamson, General Agent.

W. A. Manning, Chamber of Commerce, Bradenton, Florida; Josiah Varn of the City Council of Bradenton; L. D. Reagan, C. A. Barnes, Sarasota, Florida; W. B. Eskins, Sect., Sarasota Chamber of Commerce. And other interested parties.

2. And the said Commissioners heard all parties desiring to be heard and took testimony under oath relevant and material to the subject under consideration and afterward took said cause under advisement.

3. And now on this date said matter coming on for further consideration and the Railroad Commissioners being fully advised in the premises, it is therefore:

4. **CONSIDERED AND ORDERED** by the Railroad Commissioners of the State of Florida that the prayer of the said petition be and the same is hereby **DENIED**.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 6th day of September, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 927 (MODIFYING ORDER NO. 810).
FILE NO. 4236.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF STATION FACILITIES OF
THE SEABOARD AIR LINE RAILWAY COMPANY
AT DADE CITY, FLORIDA.

WHEREAS the Railroad Commissioners of the State of Florida on October 23, 1924, did make and enter Order No. 810, in this cause whereby the Seaboard Air Line Railway Company was commanded and directed to erect and construct a new passenger depot at Dade City, Florida, and provide the same with certain facilities as therein particularly described, and

WHEREAS upon failure of the said Seaboard Air Line Railway Company to obey said Order No. 810, and erect said new passenger depot as therein directed, the said Railroad Commissioners of the State of Florida did on June 10, 1927, obtain from the Supreme Court of the State of Florida a Peremptory Writ of Mandamus requiring the Seaboard Air Line Railway Company to comply with the Railroad Commissioners' Order No. 810, and

WHEREAS the Seaboard Air Line Railway Company did thereupon carry said case to the United States Supreme Court upon petition for Writ of Certiorari and said case is now pending in said United States Supreme Court, and

WHEREAS upon a conference with representatives of Dade City, Florida, and of the Seaboard Air Line Railway Company it was represented to the Railroad Commissioners of the State of Florida that the said Seaboard Air Line Railway Company and the citizens of Dade City, Florida, had agreed upon the details of a new combination passenger station which filled all requirements and met the needs of Dade City, Florida, and did in fact provide

better facilities than were provided in the original Order No. 810, and a blue print showing said combination passenger depot as agreed upon was filed with the said Railroad Commissioners of the State of Florida, and

WHEREAS the said Seaboard Air Line Railway Company did offer to immediately let the contract for said depot and withdraw its said suit in the United States Supreme Court—

Now, therefore, it appearing to the Railroad Commissioners of the State of Florida that it would best serve all interests to modify its said Order No. 810, and substitute for the station facilities therein directed to be erected the combination passenger depot agreed upon by the Seaboard Air Line Railway Company and the representatives of Dade City, Florida.

It is CONSIDERED AND ORDERED by the Railroad Commissioners of the State of Florida that said Order No. 810. be modified and amended by striking out all of paragraphs numbered 4 and 5 of said Order and inserting in lieu thereof;

4. Wherefore it is ORDERED that the Seaboard Air Line Railway Company be and it is hereby ordered and directed to erect and construct a new combination passenger depot at Dade City, Florida, in accordance with plans and specifications indicated in the blue print numbered 8048 and 8049 filed herein and made a part of this order.

5. This order shall take effect when the said Seaboard Air Line Railway Company has furnished evidence to the Railroad Commissioners of the State of Florida that a valid contract has been let for the erection of the new combination passenger depot at Dade City, Florida, as herein described.

It is further ORDERED that said combination passenger depot shall be fully completed by the 1st day of January, 1928.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 7th day of September, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 928 (MODIFYING ORDER NO. 782).
FILE NO. 3825.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF THE ERECTION, OPERATION
AND MAINTENANCE OF A UNION DEPOT AT
ARCADIA, FLORIDA.

This cause came on this day to be further heard upon the application of the Seaboard Air Line Railway Company to the Railroad Commissioners of Florida to modify their aforesaid Order No. 782, entered on the 28th day of August, 1923; and it having been made to appear to the Commission that since the making of said order and during the pending of the litigation brought by the said Commission to enforce the performance thereof, that the situation with reference to passenger traffic in the city of Arcadia has entirely changed by reason of the acquisition by the Seaboard Air Line Railway Company of the respondent, Charlotte Harbor & Northern Railway Company and the East & West Coast Railway, and the merger thereof into the Seaboard Air Line Railway Company; and further, the construction and operation by the said Seaboard Air Line Railway Company of its line of railroad so acquired, from the city of Arcadia south to Fort Myers and other points south of Arcadia, by reason of which the present need for a union depot in the city of Arcadia is at the present at least, eliminated.

It further appearing that the said Seaboard Air Line

Railway Company has agreed to let the contract for the prompt construction and completion of a station to serve the public that will patronize its line, which now forms one continuous line from Fort Myers to Tampa and to Jacksonville and points beyond, and eliminates the necessity for transfer at Arcadia which formerly existed as to passengers traveling on the Charlotte Harbor & Northern Railway Company or the East & West Coast Railway; and plans of and for said depot outlined in blue prints Nos. 8098 and 8042 having been submitted to the said Railroad Commission of Florida, and the same having been examined, found to be satisfactory as to facilities and conveniences, and approved. And it further appearing that the great majority of the citizens of Arcadia, Florida, approve the plans as outlined in said blue prints and have petitioned the Railroad Commission for authority to withdraw the original petition and complaint filed in this cause:

It is **CONSIDERED AND ORDERED** by the Railroad Commissioners of the State of Florida that said Order No. 782, dater August 28, 1923, be modified and amended by striking out all of paragraphs marked 5, 6 and 7, and inserting in lieu thereof:

5. Wherefore it is **ORDERED** that the Seaboard Air Line Railway Company be and it is hereby ordered and directed to erect and construct at Arcadia, Florida, a new passenger station in accordance with plans as indicated in blue prints number 8098 and 8042 filed herein and made a part of this order.

6. It is further **ORDERED** that this order shall become effective and the proceedings now pending in the Supreme Court of the State of Florida wherein it is sought to enforce Order No. 782, shall be dismissed when a valid contract for the prompt erection and completion of said passenger station shall have been entered into by the Seaboard Air Line Railway Company.

7. It is further **ORDERED** that the said passenger

station at Arcadia, Florida, shall be fully completed by the 1st day of January A. D. 1928.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 7th day of September, 1927.

A .S. WELLS,
Chairman.

ORDER NO. 929 (AMENDING ORDER NO. 925).
FILE NO. 4433.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: ABOLISHING THE STATION OF EWING
NEAR TAMPA, FLORIDA, ON THE ROAD OF THE
ATLANTIC COAST LINE RAILROAD COMPANY.

This matter coming on further to be heard by the Railroad Commissioners on petition of the Atlantic Coast Line Railroad Company for an extension of time of the effective date of Order No. 925, for the purpose of filing a petition for a rehearing in said cause:

Therefore, it is CONSIDERED, ORDERED AND ADJUDGED by the Railroad Commissioners of the State of Florida that Paragraph 5, of said Order No. 925, be and the same is hereby amended to read as follows:

5. It is further ORDERED that this order shall become effective at 12:01 o'clock A. M., October 1, 1927.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 14th day of September, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 930.
FILE NO. 4406.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF PETITION OF THE TAMPA
& ST. PETERSBURG BRIDGE COMPANY TO IN-
CREASE ITS TOLL RATES BETWEEN TAMPA
AND ST. PETERSBURG OVER THE GANDY
BRIDGE.

Pursuant to Notice No. 428, dated the 1st day of June, 1927, the Railroad Commissioners of the State of Florida did, on Friday, June 17th, 1927, at 10 o'clock A. M., in the Board of Trade Rooms in Tampa, Florida, hold a hearing for the purpose of considering the petition of the Tampa & St. Petersburg Bridge Company to increase its toll rates between Tampa and St. Petersburg, Florida, over the Gandy Bridge, and also for the purpose of hearing such other matters relating to the operation of the Gandy Bridge by the Tampa & St. Petersburg Bridge Company as might properly arise in connection therewith. And did then and there adjourn such hearing to another date to be fixed by the said Commissioners.

And pursuant to a further Notice numbered 450 dated the 7th day of July, 1927, the said Railroad Commissioners did, on Friday, the 29th day of July, 1927, at 10 o'clock A. M., in the Board of Trade Rooms in Tampa, Florida, hold a further hearing on said matter.

And at said hearing appeared the following:

James E. Calkins, Attorney, representing the Tampa & St. Petersburg Bridge Company, the petitioner;

Theo. T. Turnbull, Counsel, and Fred Pettijohn, Accountant, representing the Commission;

C. S. Hoskins, Traffic Manager, T. Ed Bryan, E. T. Hall, W. S. Barrett, F. L. D. Carr, W. M. McLeran, J.

A. O'Berry, G. M. Holtsinger, Russell H. Tarr, G. Norman Baughman and T. B. Giles, representing the Tampa Board of Trade.

And other interested parties.

And the said Railroad Commissioners did take the testimony under oath of all witnesses presented and introduced at said hearings, and did have the same reduced to writing; and did also receive, file and appropriately number all exhibits prepared and presented by said witnesses and offered in evidence at said hearings.

And upon request of petitioner and pursuant to Notice No. 453, dated the 29th day of August, 1927, the said Railroad Commissioners of the State of Florida, did, on Wednesday, the 14th day of September, 1927, at 11 o'clock A. M., hold a hearing in the Supreme Court Building, Tallahassee, Florida, at which time and place they heard ORAL ARGUMENT on the said petition of the Tampa & St. Petersburg Bridge Company to increase its Toll Rates as aforesaid, from such parties as desired to be heard in said matter.

Thereupon the said Commissioners took the same under advisement; and it now appearing from an examination of the record in this cause that:

1. The evidence shows, exhibit No. 3, that the Investment in Road and Equipment, of the petitioner, the Tampa and St. Petersburg Bridge Company, excluding the amounts reflected by the accounts designated as "PROPERTY AND FRANCHISE" and "CONTRACT," aggregating \$2,000,000.00, increased from \$2,766,070.07 as of December 31, 1924, to \$2,867,024.23 as of June 30, 1927, which amounts represent not only the money actually spent in constructing the properties but also the Cost of Financing \$697,757.70, Exhibit No. 1, page 2. The testimony of the petitioner's witness, (record 21) admits the correctness of excluding the \$2,000,000.00, Investment in Road and Equipment represented by the aforesaid accounts "PROPERTY AND FRANCHISE" and "CONTRACT."

2. The evidence further shows, Petitioner's Exhibit "G," that the reproduction cost of the Gandy Bridge, depreciated \$166,560.24, and including allowances for Development Expenses, Going Concern Value of Real Estate was estimated to be \$3,631,134.76, of which \$663,426.82 were admitted to be more or less arbitrary amounts (record 10).

3. The evidence further shows, Exhibit No. 4, Column 5, and stands unrefuted, that the total Net Bridge Operating Income from the date operations were commenced November 19, 1924, to June 30, 1927, a period of 31-1/3 months, aggregated \$1,282,347.11. This \$1,282,374.11 Net Bridge Operating Income produces, for a period of 31-1/3 months a return of 42.7449% upon a valuation of \$3,000,000.00 and 35.315% upon the estimated reproduction cost of \$3,631,134.76, and is equivalent to an annual return of 16.37% upon a valuation of \$3,000,000.00 and 13.525% upon the estimated reproduction cost of \$3,631,134.76.

4. The evidence further shows that the rates complained of were those fixed by the Commission by Order No. 837, dated December 21, 1925, establishing and prescribing the following rates for the operation of the said Gandy Bridge:

Automobile and Driver..	.50	plus 5c per passenger
Motor-bus and Driver....	.75	plus 5c per passenger
Motor Truck and Driver	.50	plus 5c per 1000 pounds
(any number of axles, and)		or fraction thereof in ex-
(with wheel-base not ex-)		cess of 6000 pounds gross
(ceeding 18 feet.	)	weight, plus 5c per pas-
		senger.
Trailer and One Passenger	.50	plus 5c per 1000 pounds
(If total wheel-base of)		or fraction thereof in ex-
(truck and trailer exceed)		cess of 6000 pounds gross
(18 feet.	)	weight, plus 5c per pas-
		senger.

MISCELLANEOUS

Motorcycle and Driver..	.25 plus 5c per passenger
Bicycle and Rider.....	.10 plus 5c per passenger
Double Team and Driver	.50 plus 5c per passenger
Single Team and Driver	.50 plus 5c per passenger
Horse and Rider.....	.25 plus 5c per passenger
Loose Driven Cattle,	
etc.,.....	.20 per head

5. The evidence further shows, Exhibit No. 4, Column 3, that under the rates set forth in Item No. 4, above, the petitioner's Net Bridge Operating Income for the year, ended December 31, 1926, was \$401,403.14, which amount produces a return of 13.38% upon a valuation of \$3,000,000.00 and 11.05% upon the estimated reproduction cost of \$3,631,134.76.

6. The evidence further shows that comprehended in the operating expenses of the year ended December 31, 1926, were the following items and amounts, the propriety of giving weight to which is questionable in fixing rates for the future:

1. Depreciation on Paving.....	\$ 42,790.09
2. Storm Damage on Causeway.....	50,197.14
3. Salaries of General Officers, for which no services were actually performed..	10,000.00

\$102,987.23

If the Net Bridge Operating Income is adjusted to eliminate the items above listed it would aggregate \$490,149.95 (Exhibit 7, Column 5), which amount would produce a return of 16.338% upon a valuation of \$3,000,000.00 and 13.499% upon the estimated reproduction cost of \$3,631,134.76.

7. The evidence further shows, Exhibit No. 4, Column 4, that for the six months ended June 30, 1927, the petitioner earned a Net Bridge Operating Income of \$171,503.08, which amount produces a return of 11.43% upon

a valuation of \$3,000,000.00 and 9.446% upon the estimated reproduction cost of \$3,631,134.76.

8. The evidence further shows, petitioner's Exhibit "H," that the petitioner itself estimated that its Net Bridge Operating Income for the year ending December 31, 1927, would be but \$187,355.64, but that the actual Net Bridge Operating Income for the first six months ending June 30, 1927, was \$171,503.08, which is but \$15,852.56 less than the estimated income for the whole year.

9. The evidence further shows, Exhibits Nos. 4 and 6, that during the period of 31-1/3 months the petitioner declared, appropriated and paid out to its stockholders dividends in an amount of \$1,007,376.53, or an amount equal or more than one-third of the investment under the rates prescribed by this Commission.

10. And it further appearing from the Monthly Reports of Revenue, Expenses and Investment, filed with the Railroad Commission of the State of Florida, by the petitioner under oath, that the Net Bridge Operating Income for the eight months ended August 31, 1927, was \$200,514.60, which amount erroneously includes an item of \$28,526.73 covering depreciation on paving. If this latter amount be eliminated and adjustment made in the Net Bridge Operating Income the result would be \$225,190.22, an amount \$37,834.58 in excess of the petitioner's estimate for the whole year and which amount is equivalent to a return of 11.26% on a valuation of \$3,000,000.00 and 9.302% upon the estimated reproduction cost of \$3,631,134.76.

And now on this date the said matter coming on for further and final consideration in regular session at their hearing room in the Supreme Court Building, Tallahassee, Florida, and the Commissioners being fully advised in the premises are of the opinion and find that the rates heretofore prescribed by the Commissioners for use over the toll bridge of petitioner and now in effect are just and reasonable and that the petitioner derives from the use of

said rates reasonable and just returns upon the fair value of its property devoted to public service.

Therefore, it is CONSIDERED, ORDERED AND ADJUDGED by the Railroad Commissioners of the State of Florida, that the application of the Tampa & St. Petersburg Bridge Company, for an increase of tolls over the Gandy Bridge between Tampa and St. Petersburg, Florida, be and the same is hereby DENIED and the petition is DISMISSED.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 6th day of October, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 931 (MODIFYING ORDER NO. 913).
FILE NO. 4410.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF PETITION OF INTER COUNTY
TELEPHONE & TELEGRAPH COMPANY TO RE-
VISE AND INCREASE ITS TELEPHONE RATES
IN FORT MYERS, FLORIDA.

WHEREAS the Railroad Commissioners of the State of Florida by their Order No. 913, File No. 4410, authorized the Inter County Telephone & Telegraph Company to establish certain rates in the city of Fort Myers, Florida, and

WHEREAS there is no 4 Party Line Business Rates prescribed in and for service in the Base Rate Area of Fort Myers Exchange, and

WHEREAS there has developed a demand for 4 Party Line Business Service in the Second and Third Rate Areas of the Fort Myers Base Rate Area, and the Inter County Telephone & Telegraph Company has filed a petition with

the Railroad Commissioners for authority to establish 4 Party Line Business Rates in the Second and Third Rate Areas, and

WHEREAS this cause was ordered to remain open on the docket of the Commission and jurisdiction was retained for the purpose of making such changes, modifications or alterations as to the Commission should be deemed proper after a further consideration of the facts,

Now, therefore, the Railroad Commissioners having considered the said petition and being advised in the premises, it is CONSIDERED, ORDERED AND ADJUDGED that the said Inter County Telephone & Telegraph Company are hereby authorized to charge in addition to rates prescribed in Order No. 913, the following flat rates per month:

2D RATE AREA

Business 4-Party.....\$4.75

3D RATE AREA

Business 4-Party.....\$5.00

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 6th day of October, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 932 (AMENDING ORDER NO. 925, AS
AMENDED BY ORDER NO. 929).

FILE NO. 4433.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: ABOLISHING THE STATION OF EWING,
NEAR TAMPA, ON THE ROAD OF THE ATLANTIC
COAST LINE RAILROAD COMPANY.

This cause coming on further to be heard by the Railroad Commissioners on the petition of the Atlantic Coast

Line Railroad Company for a rehearing in above matter and to set aside the order heretofore made in this cause;

It is **CONSIDERED, ORDERED AND ADJUDGED** by the Railroad Commissioners of the State of Florida that the said petition for rehearing be and the same is hereby **DENIED**.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 6th day of October, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 933.

FILE NO. 4448.

**BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.**

IN RE: APPLICATION OF INTER COUNTY TELEPHONE & TELEGRAPH COMPANY FOR PERMISSION AND AUTHORITY TO INCREASE ITS RATES IN ITS EXCHANGE OPERATED AT EVERGLADES, FLORIDA.

WHEREAS the Inter County Telephone & Telegraph Company has applied to the Railroad Commissioners of the State of Florida for authority to increase its rates in its exchange operated at Everglades, Florida,

Now, therefore, the Railroad Commissioners having considered the said application and being fully advised in the premises, it is **CONSIDERED, ORDERED AND ADJUDGED** that the said Inter County Telephone & Telegraph Company be and the same is hereby authorized to increase its rates in its exchange operated at Everglades, Florida, as set out in its said application filed with the Railroad Commissioners on the 26th day of September, 1927, as follows:

BASE RATE AREA	Per Month
Business 1-Party.....	\$3.50
Business 4-Party.....	—
Business Extension.....	1.00
Business Joint User.....	1.00
Residence 1-Party.....	2.50
Residence 4-Party.....	2.00
Residence Extension.....	—

RURAL—(Beyond Base Rate Area and Within 6 Miles
of Central Office):

	Per Month
Business	\$4.00
Residence	3.00

MISCELLANEOUS EQUIPMENT

Desk Sets.....	.25
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DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 6th day of October 1927.

A. S. WELLS,
Chairman.

ORDER NO. 934.

FILE NO. 4447.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: APPLICATION OF THE INTER COUNTY
TELEPHONE & TELEGRAPH COMPANY FOR
PERMISSION AND AUTHORITY TO FIX AND
ESTABLISH RATES AT ITS EXCHANGE OP-
ERATED AT IMMOKALEE, FLORIDA.

WHEREAS the Inter County Telephone & Telegraph Company has been operating an exchange at Immokalee, Florida, but no schedule of rates has ever been authorized

or ordered to be charged by the Railroad Commissioners of the State of Florida, and

WHEREAS the Inter County Telephone & Telegraph Company did file a petition with the said Railroad Commissioners of the State of Florida on September 26, 1927, asking for permission and authority to fix and establish rates at its exchange in Immokalee, Florida,

Now, therefore, it is CONSIDERED, ORDERED AND ADJUDGED by the Railroad Commissioners that the following rates to be charged by the Inter County Telephone & Telegraph Company at its exchange at Immokalee, Florida, are hereby approved and ordered to be established as the rates to be charged at said exchange:

BASE RATE AREA	Per Month
Business 1-Party.....	\$3.50
Business Joint User.....	1.00
Business Extension.....	1.00
Residence 1-Party.....	2.50
Residence 4-Party.....	2.00
Residence Extension.....	1.00
Residence Joint User.....	.75

RURAL—(Beyond Base Rate Area and Within 8 Miles of Central Office):

	Per Month
Business	\$2.50
Residence	2.50

MISCELLANEOUS EQUIPMENT	Per Month
Desk Sets.....	.25
Ext. Bells and Switches.....	.25

SPECIAL SERVICE	Per Month
Pay Stations.....	—
Directory Listing.....	.25

DONE AND ORDERED BY the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 6th day of October, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 935.

FILE NO. 4446.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: APPLICATION OF INTER COUNTY TELEPHONE & TELEGRAPH COMPANY FOR PERMISSION AND AUTHORITY TO REVISE AND INCREASE ITS RATES IN ITS EXCHANGE AT BOWLING GREEN, FLORIDA.

WHEREAS the Inter County Telephone & Telegraph Company did on the 26th day of September, 1927, file its petition with the Railroad Commissioners of the State of Florida praying for an order from said Commission approving the rates which are now in effect for telephone service in the city of Bowling Green, Florida, and for authority to fix rates for a proposed rural line beyond the Base Rate Area and within 6 miles of said Central Office,

Now, therefore, it is CONSIDERED, ORDERED AND ADJUDGED by the Railroad Commissioners that the prayer of the said petition be granted and that the Inter County Telephone & Telegraph Company be authorized to charge the following rates at its exchange in Bowling Green, Florida:

BASE RATE AREA	Per Month
Business 1-Party.....	\$3.00
Business 4-Party.....	—
Business Extension.....	1.00
Business Joint User.....	—

BASE RATE AREA	Per Month
Residence 1-Party.....	\$2.00
Residence 4-Party.....	1.50
Residence Extension.....	—
Residence Joint User.....	—

RURAL—(Beyond Base Rate Area and Within 6 miles of
Central Office):

	Per Month
Business	\$4.00
Residence	3.00

MISCELLANEOUS EQUIPMENT	Per Month
Desk Sets.....	.25

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 6th day of October, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 936.

FILE NO. 4445.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA

IN RE: APPLICATION OF INTER COUNTY TELEPHONE & TELEGRAPH COMPANY FOR PERMISSION AND AUTHORITY TO REVISE AND INCREASE ITS RATES IN ITS EXCHANGE AT MOORE HAVEN, FLORIDA.

WHEREAS the Inter County Telephone & Telegraph Company did on the 26th day of September, 1927, file its petition with the Railroad Commissioners of the State of Florida praying for an order from said Commission approving the rates which are now in effect for telephone

service in the city of Moore Haven, Florida, and for authority to fix rates for a proposed rural line beyond the Base Rate Area and within 6 miles of said Central Office,

Now, therefore, it is **CONSIDERED, ORDERED AND ADJUDGED** by the Railroad Commissioners that the prayer of the said petition be granted and that the Inter County Telephone & Telegraph Company be authorized to charge the following rates at its exchange in Moore Haven, Florida:

BASE RATE AREA	Per Month
Business 1-Party.....	\$3.50
Business Joint User.....	1.00
Business Extension	1.00
Residence 1-Party.....	2.50
Residence 4-Party.....	2.00
Residence Extension.....	1.00
Residence Joint User.....	.75

RURAL—(Beyond Base Rate Area and Within 6 Miles of Central Office):

	Per Month
Business	\$4.00
Residence	3.00

MISCELLANEOUS EQUIPMENT

	Per month
Desk Sets.....	.25
Ext. Bells and Switches.....	.25

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 6th day of October, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 937.

FILE NO. 4443.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF FURNISHING THE NECESSARY FACILITIES AND SERVICES OVER THE ATLANTIC COAST LINE RAILROAD COMPANY FROM THE STATION CALLED BY IT MONTICELLO, FLORIDA, TO PERRY, FLORIDA.

Pursuant to Notice No. 454, the above mentioned matter came on for hearing before the Railroad Commissioners of the State of Florida in their hearing room in the Supreme Court Building, Tallahassee, Florida, on the 6th day of October, 1927, and at said hearing there appeared the following:

W. E. Kay, General Solicitor, and R. A. McCranie, A. G. M., on behalf of the Atlantic Coast Line Railroad Company.

W. T. Hendry, Attorney, and J. H. Scales, appearing on behalf of the city of Perry, Florida.

And other interested parties.

And after taking testimony of all witnesses offered and having heard all parties desiring to be heard the Railroad Commissioners took said matter under advisement.

And now on this date the said matter coming on for further consideration and the Railroad Commissioners being fully advised in the premises, do find from the evidence adduced before them that the Atlantic Coast Line Railroad Company has constructed a new line of railroad from Perry, Florida, through its station known as Monticello, Florida, to Yuste, Florida, is operating a part of said new construction in passenger service from Thomasville, Georgia, to the station called Monticello, Florida, and is operating its entire line from Thomasville, Georgia, through its Monticello, Florida, station to Perry, Florida, in freight service.

Therefore, it is **CONSIDERED, ORDERED AND ADJUDGED** by the Railroad Commissioners of the State of Florida that the Atlantic Coast Line Railroad Company be and it is hereby required to operate over its line of railroad from its station called Monticello, Florida, to Perry, Florida, not less than one passenger train each way daily, except Sunday.

This order shall become effective on November 1st, 1927.

It is further **ORDERED** that this cause remain open on the docket and jurisdiction be retained by the Commission for the purpose of making such further or other orders in the premises as may be justified.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 12th day of October, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 938.
FILE NO. 4406.

**BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.**

**IN THE MATTER OF PETITION OF TAMPA & ST.
PETERSBURG BRIDGE COMPANY TO INCREASE
ITS TOLL RATES BETWEEN TAMPA AND ST.
PETERSBURG OVER THE GANDY BRIDGE.**

This cause coming on further to be heard by the Railroad Commission on petition of Tampa & St. Petersburg Bridge Company for a rehearing in above matter, and the said Commissioners having carefully considered the reasons set out in said petition for a rehearing, and being fully advised in the premises.

It is **CONSIDERED, ORDERED AND ADJUDGED** by the Railroad Commissioners of the State of Florida that

the said petition for rehearing be and the same is hereby DENIED.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida in session at their office in the City of Tallahassee, Florida, this the 28th day of October, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 939 (AMENDING ORDER NO. 910).
FILE NO. 4391.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: PETITION OF PENINSULAR TELEPHONE
COMPANY TO REVISE AND INCREASE ITS TEL-
EPHONE RATES AT LAKELAND, FLORIDA.

This cause coming on further to be heard upon petition of the Peninsular Telephone Company filed with the Railroad Commissioners on the 25th day of October, 1927, for authority to add an 8-Party Service Classification in the First Rate Area in the Lakeland Exchange, and the Railroad Commissioners of the State of Florida being fully advised in the premises.

It is CONSIDERED, ORDERED AND ADJUDGED that said authority be granted and Order No. 910, heretofore issued on the 29th day of June, 1927, be and the same is hereby amended as follows:

In Paragraph 3, under the heading "Flat Rates for Wall Sets per month are quoted as follows, FIRST RATE AREA," add the following:

	8-Party
Residence.....	\$2.00 Per Month

It is further ORDERED that the rate hereby prescribed for the 8-Party Residence Service in the First Rate Area

shall become effective on and after the 1st day of November, 1927.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 28th day of October, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 940.

FILE NO. 4430.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN RE: COMPLAINT OF CITIZENS OF APOPKA,
FLORIDA, OF FAILURE OF WESTERN UNION
TELEGRAPH COMPANY TO MAINTAIN AN INDE-
PENDENT TELEGRAPH OFFICE AT APOPKA,
FLORIDA.

This cause coming on further to be heard by the Railroad Commissioners on petition of the Western Union Telegraph Company for a rehearing in above matter, and the said Commissioners having carefully considered the reasons set out in said petition for a rehearing, and being fully advised in the premises.

It is CONSIDERED, ORDERED AND ADJUDGED by the Railroad Commissioners of the State of Florida that the said petition for rehearing be and the same is hereby DENIED.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this the 28th day of October, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 941.
FILE NO. 4298-G-1.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF FAILURE OF JONAH BARFIELD, DOING BUSINESS UNDER THE NAME AND STYLE OF BLOUNTSTOWN TELEPHONE COMPANY AT BLOUNTSTOWN, FLORIDA, TO FILE ANNUAL REPORT FOR THE YEAR 1926.

WHEREAS, Notice was issued to above named company on the 30th day of June, 1927, that a hearing would be had on the 13th day of July, 1927, at 10 o'clock A. M., in the hearing room of the Supreme Court Building, Tallahassee, Florida, to hear, consider and determine whether the Blountstown Telephone Company were guilty of certain charges set out in said notice, and

Whereas, It appears that the said report has been received from Jonah Barfield, Manager of the Blountstown Telephone Company.

Now, therefore, it is ORDERED and CONSIDERED by the Railroad Commissioners of the State of Florida that the penalty proceeding heretofore instituted against the Blountstown Telephone Company be and the same is hereby DISMISSED.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 4th day of November, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 942.

FILE NO. 4414.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF THE APPLICATION OF B. T. JONES' TARIFF ICC, U. S. NO. 1, TO COMBINATION RATES, THE FACTORS OF WHICH WERE INCREASED BY SPECIFICS UNDER GENERAL ORDER NO. 28 OF THE RAILROAD ADMINISTRATION OR EX PARTE NO. 74 OF THE INTERSTATE COMMERCE COMMISSION, AND IN THE MATTER OF MODIFICATION OF RULE NO. 4 OF THE FREIGHT RULES OF THIS COMMISSION.

Commissioners Wells, Mathews and Eaton.—

1. Pursuant to Notice No. 435, dated July 1st, 1927, the above mentioned matters came on for formal hearing before the Railroad Commissioners of the State of Florida in the Assembly Room of the Mason Hotel, in the City of Jacksonville, Fla., at 10 o'clock A. M., Thursday, July 14th, 1927, and then and there appeared the following persons:

T. T. Massingill, A. G. F. A., Seaboard Air Line Railway; L. L. Doss, Commercial Agent, Atlantic Coast Line Railroad, Wilmington, N. C.; H. H. Simms, Chief Clerk to General Freight Agent, Florida East Coast Railway, St. Augustine, Fla.; D. B. Green, A. G. F. A., Florida East Coast Railway, St. Augustine, Fla.; F. C. Hillyer, Commerce Counsel, on behalf of complainants, Jacksonville, Fla.; E. J. Cosgrove, Traffic Manager, Tampa, Fla.; R. H. Harrison, Traffic Manager, City of Orlando, Fla.; F. E. Harrison, Jr., Florida Traffic Association, Tallahassee, Fla.; Thos. D. Guthrie, of Guthrie & Kirton, Jacksonville, Fla., and G. L. Moore, Traffic Manager, Jacksonville Wholesale Lumbermen's Association, Jacksonville, Fla.

2. And said Commissioners at said hearing took the

testimony of witnesses under oath, and heard all parties desiring to be heard, and took the above mentioned matters under advisement.

3. And now on this day the said matters coming on for further consideration, and the Commissioners being advised in the premises, do find from the evidence adduced at said hearing, as follows:

Amendment of Rule No. 4 of the Freight Rules.

4. That Freight Rule No. 4 of this Commission should be amended to read as follows:

5. "In the calculation of freight rates, fractions shall be disposed of as follows:"

"Fractions of less than $\frac{1}{4}$ or 0.25 to be omitted."

"Fractions of $\frac{1}{4}$ or 0.25, or greater, but less than $\frac{3}{4}$ or 0.75 to be shown as one-half."

"Fractions of $\frac{3}{4}$ or 0.75, or greater, to be increased to the next whole figure."

"The foregoing refers to fractions of one cent."

Application of B. T. Jones' Tariff I. C. C., U. S. No. 1

6. That in the construction of combination rates on shipments of Sand, Gravel and Brick, C. L., (except enameled or glazed brick), where such shipments are moving under other than the so-called Municipal Scale of Roadway Material Rates, and where Jones' Tariff, I. C. C., U. S. No. 1 is applicable, the calculation shall be made upon the unit in which the given commodity is carried in Florida Classification. That is, if the rate is a per car rate, the calculation shall be made upon a per car basis, and if the rate is a per ton rate, the calculation shall be made upon a per ton basis.

Where necessary, the specifics or arbitraries under the Jones Tariff shall be converted into the equivalent units in which the ratings are published in the Florida Classification.

If factors are published in other units than that carried in the classification, they shall be converted to the classification unit before the application of Jones' I .C. C., U. S. No. 1.

7. In the calculation of combination rates as outlined above, fractions shall be disposed of according to amended Rule No. 4 of the Freight Rules of this Commission, and shall be disposed of at the completion of the entire calculation.

8. It is therefore ORDERED that Rule No. 4, of the Freight Rules of this Commission be changed to read as outlined in Section 5 of this Order.

9. It is further ORDERED that from the effective date of this Order, combination rates between intrastate points in the State of Florida, on carload shipments of Sand, Gravel and Brick, (except enameled or glazed brick), shall be made as outlined in Sections 6 and 7 of this Order.

This Order shall take effect on the 5th day of January, 1928, but the docket in these causes shall remain open and jurisdiction is retained for the making of such further order or orders in the premises as may be found advisable.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 30th day of November, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 943.

FILE NO. 4440.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF APPLICATION OF INTER
COUNTY TELEPHONE & TELEGRAPH COMPANY
TO REVISE AND INCREASE ITS RATES AT
PUNTA GORDA.

1. Pursuant to Notice No. 457, dated October 27, 1927, the above mentioned matter came on for formal hearing before the Railroad Commissioners of the State of Florida on the 8th day of November, 1927, at 3 o'clock P. M., in the Chamber of Commerce rooms, Punta Gorda, Florida, and at said hearing there appeared the following:

For the Inter County Telephone & Telegraph Company, J. S. Gillentine, V. P. & G. M., Fort Myers, Florida. For the City of Punta Gorda, B. L. Malone, Jr., President, Chamber of Commerce; W. K. Roberts, County Judge; Mrs. Clara B. Davis, Associated Charities; Chas. K. Dodd, City Manager; Earl B. Farr, Attorney; J. H. Hancock, Attorney; W. H. Spillers, Attorney; H. W. Smith, Prop., Smith Hotel; C. A. Waltmire, Sec., Chamber of Commerce, and other interested parties.

2. And the said Commissioners heard all persons desiring to be heard under oath material to the matter under consideration, and thereafter took said cause under advisement to formulate their order.

3. And now on this date the said Commissioners having fully considered said application and testimony do make, promulgate and establish, until further order of this Commission, the following Revised Schedule of Telephone Rates to be charged by the Inter County Telephone & Telegraph Company at Punta Gorda, Florida, to-wit:

BASE RATE AREA, PUNTA GORDA, FLORIDA.

The base rate area of Punta Gorda, Florida, consists of the City Limits as they existed on June 30, 1927, and that territory lying beyond said city limits represented in Zone 2, according to a blue print showing the said city limits as described by the section lines at the corners of Zone 1, and the area lying beyond the city limits in Zone 2. Said blue print is made a part of this order for the purpose of reference.

SCHEDULE

BASE RATE AREA, 1ST ZONE

Business, 1-Party.....	\$3.50
Business, 4-Party.....	—
Business, Extension.....	1.00
Business, Joint User.....	1.00
Residence, 1-Party.....	2.50
Residence, 4-Party.....	2.00
Residence, Extension.....	1.00
Residence, Joint User.....	.75

BASE RATE AREA, ZONE 2

Business	4.00
Residence, 1-Party.....	3.00
Residence, 4-Party.....	2.50

RURAL (8-Party Beyond Base Rate Area and Within 6 Miles of Central Office):

Business	\$4.00
Residence	3.00

MISCELLANEOUS EQUIPMENT

Desk Sets.....	.25
Extra Bells and Switches.....	.25

SPECIAL EQUIPMENT

Pay Stations.....	—
Directory Listing.....	—

PRIVATE BRANCH EXCHANGE

Switchboard

Trunks\$3.50

Stations —

Battery Feed..... —

4. It is further ORDERED that the rates hereby prescribed for Punta Gorda, Florida, shall become effective on and after 12:01 A. M., January 1, 1928.

5. It is further ORDERED that this cause remain open on the docket of the Commission and jurisdiction be retained in the premises for the purpose of making such changes, modifications or alterations in this order as the Commission shall deem proper after a further consideration of the facts relating to the telephone service at Punta Gorda, Florida, in connection with said application.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 22d day of December, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 944.

FILE NO. 4436.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF APPLICATION OF INTER
COUNTY TELEPHONE & TELEGRAPH COMPANY
TO REVISE AND INCREASE ITS RATES AT LA
BELLE, FLORIDA.

1. Pursuant to Notice No. 456, dated the 27th day of October, 1927, the above-mentioned matter came on for formal hearing before the Railroad Commissioners of the State of Florida in the Chamber of Commerce rooms, La Belle, Florida, on the 8th day of November, 1927, at 9

o'clock A. M., and at said hearing there appeared the following:

For the Inter County Telephone & Telegraph Company, J. S. Gillentine, V. P. & G. M., Fort Myers, Florida; for the City of La Belle, Florida, T. F. Lane, Sec. Chamber of Commerce; L. A. Morgan, Jr., publisher Hendry County Progress; F. Watts Hall, Postmaster, La Belle, and other interested parties.

2. And the said Commissioners heard all persons desiring to be heard under oath material to the matter under consideration, and thereafter took said cause under advisement to formulate their order.

3. And now on this date the said Commissioners having fully considered said application and testimony, do make, promulgate and establish, until further order of this Commission, the following Revised Schedule of telephone rates to be charged by the Inter County Telephone & Telegraph Company at La Belle, Florida, to-wit:

BASE RATE AREA, LA BELLE, FLORIDA.

The Base Rate Area of La Belle, Florida, consists of the city limits of said city as they existed on June 30, 1927, according to blue print attached to original petition and made a part of this order for the purpose of reference.

BASE RATE AREA

Business 1-Party	\$3.50
Business Extension	1.00
Business Joint User.....	—
Residence 1-Party.....	2.50
Residence 4-Party.....	2.00
Residence Extension.....	—
Residence Joint User.....	—

RURAL (8-Party beyond Base Base Rate Area and Within 6 Miles of Central Office):

Business	\$4.00
Residence	3.00

RURAL (Beyond 6 Miles and Within 12 Miles of Central Office) :

Business	\$5.00
Residence	4.00

MISCELLANEOUS EQUIPMENT

Desk Sets.....	\$.25
Ext. Bells and Switches.....	.25

SPECIAL SERVICE

Pay Stations.....	—
Directory Listing.....	—

PRIVATE BRANCH EXCHANGE

Switchboard	—
Trunks	—
Stations	—
Battery Feed.....	—

4. It is further ORDERED that the rates hereby prescribed for La Belle, Florida, shall become effective on and after 12:01 A. M., January 1, 1928.

5. It is further ORDERED that this cause remain open on the docket of the Commission and jurisdiction be retained in the premises for the purpose of making such changes, modifications or alterations in this order as the Commission shall deem proper after a further consideration of the facts relating to the Telephone service at La Belle, Florida, in connection with said application.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 22d day of December, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 945.

FILE NO. 4439.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF APPLICATION OF INTER
COUNTY TELEPHONE & TELEGRAPH COMPANY
TO REVISE AND INCREASE ITS RATES AT
OKEECHOBEE, FLORIDA.

1. Pursuant to Notice No. 462, dated the 27th day of October, 1927, the above mentioned matter came on for formal hearing before the Railroad Commissioners of the State of Florida on the 11th day of November, 1927, at 11 o'clock A. M., in the Chamber of Commerce rooms at Okeechobee, Florida, and at said hearing there appeared the following:

For the Inter County Telephone & Telegraph Company, J. S. Gillentine, V. P. & G. M., Fort Myers, Florida. For the City of Okeechobee, D. R. McNeill, W. E. Holmes, Realtor. And other interested parties.

2. And the said Commissioners heard all persons desiring to be heard upon oath material to the matter under consideration, and thereafter took said cause under advisement to formulate their order.

3. And now on this date the said Commissioners having fully considered said application and testimony do make, promulgate and establish, until further order of this Commission, the following Revised Schedule of Telephone rates to be charged by the Inter County Telephone & Telegraph Company at Okeechobee, Florida, to-wit:

BASE RATE AREA, OKEECHOBEE, FLORIDA.

The Base Rate Area of Okeechobee, Florida, consists of the city limits of said city such as existed on June 30, 1927, representing an area of approximately two miles

square, according to a photostat map of said city limits attached to the petition and made a part of this order for the purpose of reference.

BASE RATE AREA

Business 1-Party	\$3.75
Business Extension	1.00
Business Joint User	1.00
Residence 1-Party	2.50
Residence 4-Party	2.00
Residence Extension	1.00
Residence Joint User .....	.75

RURAL (8-Party Beyond Base Rate Area and Within 6 Miles of Central Office):

Business	\$4.00
Residence	3.00

MISCELLANEOUS EQUIPMENT

Desk Sets .....	.25
Ext. Bells and Switches.....	.25

SPECIAL SERVICE

Pay Stations	—
Directory Listing .....	.25

PRIVATE BRANCH EXCHANGE

Switchboards	—
Trunks	\$3.75
Stations	—
Battery Feed	—

4. It is further ORDERED that the rates hereby prescribed for Okeechobee, Florida, shall become effective on and after 12:01 A. M., January 1, 1928.

5. It is further ORDERED that this cause remain open on the docket of the Commission and jurisdiction be

retained in the premises for the purpose of making such changes, modifications or alterations in this order as the Commission shall deem proper after a further consideration of the facts relating to the telephone service at Okeechobee, Florida, in connection with said application.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 22nd day of December, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 946.

FILE NO. 4442.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF APPLICATION OF INTER
COUNTY TELEPHONE & TELEGRAPH COMPANY
TO REVISE AND INCREASE ITS TELEPHONE
RATES AT SEBRING, FLORIDA.

1. Pursuant to Notice No. 461, dated the 27th day of October, 1927, the above mentioned matter came on for formal hearing before the Railroad Commissioners of the State of Florida on the 10th day of November, 1927, at 3 o'clock P. M., in the Chamber of Commerce rooms, Sebring, Florida, and at said hearing there appeared the following:

For the Inter County Telephone & Telegraph Company, J. S. Gillentine, V. P. & G. M., Fort Myers, Florida. For the Town of Sebring, Sen. E. J. Etheridge, Mayor, De Soto City; E. J. Durkin, Sect. Chamber of Commerce; F. J. Webster, Sect. Chamber of Commerce; Mrs. Guy A. Andrews, and other interested parties.

2. And the said Commissioners heard all persons desiring to be heard under oath material to the matter under

consideration, and thereafter took said cause under advisement to formulate their order.

3. And now on this date the said Commissioners having fully considered said application and testimony do make, promulgate and establish, until further order of this Commission; the following Revised Schedule of Telephone rates to be charged by the Inter County Telephone & Telegraph Company at Sebring, Florida, to-wit:

BASE RATE AREA, SEBRING, FLORIDA.

The Base Rate Area of Sebring, Florida, consists of the city limits of said city as they existed on June 30, 1927, according to a blue print of said city limits attached to the petition and made a part of this order for the purpose of reference.

BASE RATE AREA

Business 1-Party	\$3.75
Business Extension	1.00
Business Joint User	1.00
Residence 1-Party	2.50
Residence 4-Party	2.00
Residence Extension	1.00

SECOND RATE AREA

Business 1-Party	\$6.00
Business 4-Party	5.00
Business Extension	1.00
Business Joint User	1.00
Residence 1-Party	4.00
Residence 4-Party	3.00
Residence Extension	1.00

RURAL (8-Party Beyond Base Rate Area and Within 6
Miles of Central Office, Including De Soto City):

Business	\$4.00
Residence	3.00

MISCELLANEOUS EQUIPMENT

Desk Sets .....	.25
Ext. Bells and Switches.....	.25

SPECIAL SERVICE

Pay Stations	—
Directory Listing .....	.25

PRIVATE BRANCH EXCHANGE

Switchboard	—
Trunks	\$5.50
Stations	—
Battery Feed	—

4. It is further ORDERED that the rates hereby prescribed for Sebring, Florida, shall become effective on and after 12:01 A. M., January 1, 1928.

5. It is further ORDERED that this cause remain open on the docket of the Commission and jurisdiction be retained, in the premises for the purpose of making such changes, modifications or alterations in this order as the Commission shall deem proper after a further consideration of the facts relating to the telephone service at Sebring, Florida, in connection with said application.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 22nd day of December, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 947.
FILE NO. 4438.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF APPLICATION OF INTER
COUNTY TELEPHONE & TELEGRAPH COMPANY
TO REVISE AND INCREASE ITS RATES AT AVON
PARK, FLORIDA.

1. Pursuant to Notice No. 460, dated the 27th day of October, 1927, the above mentioned matter came on for formal hearing before the Railroad Commissioners of the State of Florida on the 10th day of November, 1927, at 9:30 A. M., in the Chamber of Commerce rooms, Avon Park, Florida, and at said hearing there appeared the following:

For the Inter County Telephone & Telegraph Company, J. S. Gillentine, V. P. & G. M., Fort Myers, Florida; P. E. Brannon, Pres. and General Accountant. For the City of Avon Park, Wm. King, Mayor; J. M. Lee, Attorney; Gilbert Freeman, publisher. And other interested parties.

2. And the said Commissioners heard all persons desiring to be heard under oath material to the matter under consideration, and thereafter took said cause under advisement to formulate their order.

3. And now on this date the said Commissioners having fully considered said application and testimony do make, promulgate and establish, until further order of this Commission, the following Revised Schedule of Telephone rates to be charged by the Inter County Telephone & Telegraph Company at Avon Park, Florida, to-wit:

BASE RATE AREA, AVON PARK, FLORIDA.

The Base Rate Area of Avon Park, Florida, consists of that area described upon a blue print attached to the peti-

tion and made a part of this order for the purpose of reference.

BASE RATE AREA

Business 1-Party	\$3.75
Business Extension	1.00
Business Joint User	1.00
Residence 1-Party	2.50
Residence 4-Party	2.00
Residence Extension	1.00

SECOND BASE RATE AREA

Business 1-Party	\$5.00
Business 4-Party	4.00
Business Joint User	1.00
Residence 1-Party	3.50
Residence 4-Party	2.75
Residence Extension	—

THIRD BASE RATE AREA

Business 1-Party	\$6.00
Business 4-Party	5.00
Business Joint User	1.00
Residence 1-Party	4.50
Residence 4-Party	3.50
Residence Extension	—

RURAL (8-Party Beyond Base Rate Area and Within 6 Miles of Central Office):

Business	\$4.00
Residence	3.00

MISCELLANEOUS EQUIPMENT

Desk Sets .....	.25
Ext. Bells and Switches	—

SPECIAL SERVICE

Pay Stations	—
Directory Listing .....	.25

PRIVATE BRANCH EXCHANGE

Switchboard	—
Trunks	\$5.50
Stations	—
Battery Feed	—

4. It is further ORDERED that the rates hereby prescribed for Avon Park, Florida, shall become effective on and after 12:01 A. M., January 1, 1928.

5. It is further ORDERED that this cause remain open on the docket of the Commission and jurisdiction be retained, in the premises for the purpose of making such changes, modifications or alterations in this order as the Commission shall deem proper after a further consideration of the facts relating to the telephone service at Avon Park, Florida, in connection with said application.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 22nd day of December, 1927.

• A. S. WELLS,
Chairman.

ORDER NO. 948.

FILE NO. 4441.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF APPLICATION OF INTER
COUNTY TELEPHONE & TELEGRAPH COMPANY
TO REVISE AND INCREASE ITS RATES AT FORT
MEADE, FLORIDA.

1. Pursuant to Notice No. 459, dated the 27th day of October, 1927, the above mentioned matter came on for for-

mal hearing before the Railroad Commissioners of the State of Florida on the 9th day of November, 1927, at 4 o'clock P. M., in the Chamber of Commerce Rooms, Fort Meade, Florida, and at said hearing there appeared the following:

For the Inter County Telephone & Telegraph Company, J. S. Gillentine, V. P. & G. M., Fort Myers, Florida. For the city of Fort Meade, N. J. Patterson, lawyer; Jesse H. Hall, L. C. Bowers, T. L. Carruthers, City Commission; L. M. Rehbindler and E. E. Wilcox. And other interested parties.

2. And the said Commissioners heard all persons desiring to be heard under oath material to the matter under consideration, and thereafter took said cause under advisement to formulate their order.

3. And now on this date the said Commissioners having fully considered said application and testimony do make, promulgate and establish, until further order of this Commission, the following Revised Schedule of Telephone Rates to be charged by the Inter County Telephone & Telegraph Company at Fort Meade, Florida, to-wit:

BASE RATE AREA, FORT MEADE, FLORIDA.

The Base Rate Area of Fort Meade, Florida, consists of the city limits as they existed on June 30, 1927, according to blue print attached to the petition and made a part of this order for the purpose of reference.

BASE RATE AREA

Business	1-Party.....	\$3.50
Business	4-Party.....	—
Business	Extension.....	1.00
Business	Joint User.....	1.00
Residence	1-Party.....	2.50
Residence	4-Party.....	2.00
Residence	Extension.....	1.00
Residence	Joint User.....	.75

RURAL (8-Party Beyond Base Rate Area and Within 6
Miles of Central Office):

Business	\$4.00
Residence	3.00

RURAL (Beyond 6 Miles and Within 12 Miles of Central
Office):

Business	—
Residence	—

MISCELLANEOUS EQUIPMENT

Desk Sets.....	.25
Ext. Bells & Switches.....	—

SPECIAL EQUIPMENT

Pay Stations.....	—
Directory Listing	—

PRIVATE BRANCH EXCHANGE

Switchboard	—
Trunks	—
Stations	—
Battery Feed.....	—

4. It is further ORDERED that the rates hereby prescribed for Fort Meade, Florida, shall become effective on and after 12:01 A. M., January 1, 1928.

5. It is further ORDERED that this cause remain open on the docket of the Commission and jurisdiction be retained in the premises for the purpose of making such changes, modifications or alterations in this order as the Commission shall deem proper after a further consideration of the facts relating to the telephone service at Fort Meade, Florida, in connection with said application.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 22nd day of December, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 949.
FILE NO. 4437.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF APPLICATION OF INTER
COUNTY TELEPHONE & TELEGRAPH COMPANY
TO REVISE AND INCREASE ITS RATES AT
WAUCHULA, FLORIDA.

1. Pursuant to Notice No. 458, dated the 27th day of October, 1927, the above mentioned matter came on for formal hearing before the Railroad Commissioners of the State of Florida, on the 9th day of November, 1927, at 10 o'clock A. M., in the Chamber of Commerce Rooms, Wauchula, Florida, and at said hearing there appeared the following:

For the Inter County Telephone & Telegraph Company, J. S. Gillentine, V. P. & G. M., Fort Myers, Florida. For the city of Wauchula, L. Grady Burton, Mayor; R. C. Evans, Pres., Chamber of Commerce. And other interested parties.

2. And the said Commissioners heard all persons desiring to be heard under oath material to the matter under consideration, and thereafter took said cause under advisement to formulate their order.

3. And now on this date the said Commissioners having fully considered said application and testimony, do make, promulgate and establish, until further order of this

Commission, the following Revised Schedule of Telephone Rates to be charged by the Inter County Telephone & Telegraph Company at Wauchula, Florida, to-wit:

BASE RATE AREA, WAUCHULA, FLORIDA.

The Base Rate Area of Wauchula, Florida, consists of the city limits of said city as they existed on June 30, 1927, according to blue print showing said city limits attached to the original petition and made a part of this order for the purpose of reference.

SCHEDULE.

BASE RATE AREA

Business 1-Party.....	\$3.75
Business Extension.....	1.00
Business Joint User.....	1.00
Residence 1-Party.....	2.50
Residence 4-Party.....	2.00
Residence Extension.....	1.00
Residence Joint User.....	.75

RURAL 8 PARTY (Beyond Base Rate Area and Within 6 Miles of Central Office):

Business	\$4.00
Residence	3.00

RURAL (Beyond 6 Miles and Within 12 Miles of Central Office):

Business	\$5.00
Residence	4.00

MISCELLANEOUS EQUIPMENT

Desk Sets.....	.25
Ext. Bells & Switches.....	.25

SPECIAL SERVICE

Pay Stations.....	—
Directory Listing.....	.25

PRIVATE BRANCH EXCHANGE

Switchboard	\$2.25
Trunks	3.00
Stations	1.50
Battery Feed	1.25

4. It is further ORDERED that the rates hereby prescribed for Wauchula, Florida, shall become effective on and after 12:01 A. M., January 1, 1928.

5. It is further ORDERED that this cause remain open on the docket of the Commission and jurisdiction be retained in the premises for the purpose of making such changes, modifications or alterations in this order as the Commission shall deem proper after a further consideration of the facts relating to the telephone service at Wauchula, Florida, in connection with said application.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 22nd day of December, 1927.

A. S. WELLS,
Chairman.

ORDER NO. 950.
FILE NO. 4458.

BEFORE THE RAILROAD COMMISSIONERS OF
THE STATE OF FLORIDA.

IN THE MATTER OF RECEIPT OF BAGGAGE FOR
TRANSPORTATION BY RAILROAD AT THE
UNION STATION IN JACKSONVILLE, FLORIDA.

1. Pursuant to Notice No. 463, dated the 1st day of November, A. D. 1927, the Railroad Commissioners of the State of Florida held a hearing in the Assembly Room of the Mason Hotel, in the City of Jacksonville, Florida, on the 22d day of November, 1927, at 10 o'clock A. M., to

hear, consider and determine whether or not the Jacksonville Terminal Company in granting to the Jacksonville Baggage & Cab Company the exclusive privilege of issuing claim checks for baggage delivered at the Union Station in Jacksonville, Florida, and refusing to honor or recognize the baggage claim checks for baggage issued by other transfer agents doing a transfer business in said City of Jacksonville, Florida, has been guilty of an unlawful discrimination against passengers and the public sending their baggage to the Union Station at Jacksonville, Florida, for transportation by railroad, and if so, to order the abatement and removal of such unlawful discrimination for the good of the public; and also to further hear, consider and determine whether or not the said Railroad Commissioners of the State of Florida should make and promulgate an order regulating the receipt of baggage at the Union Station in Jacksonville, Florida, for transportation by railroad; and to hear, consider and determine such other matters as may properly arise in the premises.

2. And then and there appeared the following:

F. S. Rizk, attorney and of counsel for S. A. Miller, complainant;

John E. Hartridge, general counsel for the Jacksonville Terminal Company;

John L. Wilkes, president and general manager of the Jacksonville Terminal Company;

Guy Marvin, manager, Jacksonville Baggage & Cab Company,

And other interested parties.

3. And the said Railroad Commissioners of the State of Florida after taking such testimony as was offered at said hearing and having heard all parties desiring to be heard took said matter under advisement.

4. And now on this date the said matter coming on for further consideration before said Commissioners in

regular session at their office in the City of Tallahassee, Florida, and it appearing to said Railroad Commissioners from the evidence adduced at said hearing:

(a) That the Jacksonville Terminal Company operates the Union Station at Jacksonville, Florida, for the railroads entering same and is authorized by said railroads to receive, check and deliver the personal baggage of passengers arriving at and departing from said Union Station and does actually perform such service of receiving, checking and delivering such baggage;

(b) That the Jacksonville Terminal Company honors, for the purpose of identifying the personal baggage of passengers and of checking such baggage to destination, the baggage claim checks issued to persons by the Jacksonville Baggage & Cab Company, a certain transfer company of Jacksonville, Florida, but refuses to honor, for the purpose of identifying the personal baggage of passengers and of checking such baggage to destination, the baggage claim checks issued to persons by other transfer agents;

5. Therefore, to prevent unjust discrimination between passengers in furnishing baggage checking facilities at said Union station in the city of Jacksonville, Florida, and for the good, convenience and proper accommodation of the traveling public—

It is CONSIDERED, ORDERED AND ADJUDGED by the Railroad Commissioners of the State of Florida, that effective January 16, 1928, the Jacksonville Terminal Company shall receive in its baggage room baggage properly identified by a claim check of such persons, firms or corporations as may comply with the terms of this order, and shall issue to the owner presenting a duplicate of such claim check, together with a railroad ticket, a train check for such baggage to the destination shown on the ticket.

Any person, firm or corporation engaged in the business of handling and hauling baggage from hotels, residences, and places of business in Jacksonville, Florida, to the passenger station of the Jacksonville Terminal Company as the agent of prospective passengers, shall be permitted to issue duplicate claim checks for baggage and to have their claim checks recognized and exchanged for train checks by the Jacksonville Terminal Company when presented by a passenger, together with a railroad ticket, by filing with the Jacksonville Terminal Company a solvent bond executed by an acceptable Surety Company in favor of the Jacksonville Terminal Company in the sum of Ten Thousand (\$10,000.00) Dollars, conditioned to indemnify the Jacksonville Terminal Company for all loss or damage occasioned by loss, accident, negligence or mistake in the handling of baggage by such person, firm or corporation.

6. It is further ORDERED that this cause shall remain open on the docket for such further or other orders in the premises as may be justified, jurisdiction being retained for such purpose.

DONE AND ORDERED by the Railroad Commissioners of the State of Florida, in session at their office in the City of Tallahassee, Florida, this 22nd day of December, 1927.

A. S. WELLS,
Chairman.

SCHEDULE OF PASSENGER RATES.

All railroads in Florida charge 3.6 cents per mile passenger fare, except the following:

Apalachicola Northern Railroad.

Atlanta & St. Andrews Bay Railway.

Alabama & Western Florida R. R.

Trans-Florida Central Railroad.

Alabama, Florida & Gulf R. R.

Muscle Shoals, Birmingham & Pensacola R. R.

Marianna & Blountstown R. R.

Which roads charge 4.8 cents per mile straight fare, with 3.6 cents round trip tickets, good for five days exclusive of day of sale.

The Florida East Coast Railway operates a rate of 3.6 cents north of Homestead, Fla., except between certain points, where a higher rate is charged. South of Homestead, a rate of 4.8 cents is authorized.

The South Georgia Railway operates a 3.6 cents passenger fare between the Florida line and Greenville, Fla., and 4.8 cents straight fare, with 3.6 cents round trip fare, good for five days exclusive of day of sale, between Greenville and Perry, Fla.

SCHEDULE OF FREIGHT TARIFFS

SPECIAL NOTICE.

The scales of freight rates as carried in our last annual report were the rates as in effect on June 24, 1918, at which time General Order No. 28, of the Railroad Administration, was issued imposing a general advance on all rates. The rates were further increased by 25% under Ex-Parte No. 74 of the Interstate Commerce Commission, effective August 26, 1920, and reduced by 10% effective July 1, 1922.

In view of the fact that the method of bringing these rates up to date is a complicated one, and in view of the further fact that the decision in the Southeastern Class Rate Case, now before the Interstate Commerce Commission, which is expected some time this year, will probably make necessary numerous changes in the intrastate class scales in Florida, the Commissioners have decided not to carry these rate scales in the present report.

Should any shipper or other interested party desire a copy of a previous report carrying these scales, it will be promptly furnished on request.

DISTANCE TABLES

ATLANTIC COAST LINE RAILWAY

Jacksonville to Port Tampa.

(See Note)

Jacksonville	0.0	Pomona	69.4	Longwood	133.8
Wessner	3.6	Lake Como	71.0	Altamonte Springs	136.7
Yukon	9.4	Huntington	74.2	Maitland	139.3
Orange Park	14.0	Crescent City	77.0	Winter Park	141.8
Peoria	19.0	Denver	77.5	Formosa	145.0
Doctor's Inlet	20.4	Longs	79.0	Orlando	146.6
Russell	23.9	Hammond	81.2	Eight Oaks	150.0
Magnolia Springs	28.3	Seville	83.4	Gatlin	151.0
Green Cove Springs	29.8	Pierson	89.1	Pine Castle	153.0
Walkill	33.3	Eldridge	91.5	Taft	154.0
West Tocol	40.2	Barberville	93.8	Connelly	158.6
Bostwick	45.7	DeLeon Springs	99.0	Kissimmee	164.4
Teasdale	48.6	Glenwood	102.2	Campbell	168.4
Rice Creek	51.0	DeLand Passenger Station	107.2	Loughman	175.5
Pecan	51.6	Beresford	108.0	Davenport	182.2
Palatka	54.9	Fatio	110.0	Haines City	185.4
Lundy	57.3	Orange City Junction	112.3	Lake Alford	192.1
Peniel	60.0	Enterprise Junction	118.1	Auburndale	196.4
Buffalo Bluff	62.1	Rands	122.5	Carter's	201.6
Satsuma	63.9	Sanford	124.3	Lakeland	207.0
Sisco	67.0	Lake Mary	129.2	Winston	211.1

Jacksonville to Port Tampa—Continued.

Youman's	214.1	Orient	233.4	Carlow	239.8
Plant City	217.5	Uceta	234.9	Dewey	243.3
Dover	223.7	Thonotassa Jct	236.3	Port Tampa City	246.3
Seffner	227.1	Ybor City	237.5	Port Tampa	248.0
Mango	230.0	Tampa Union Station	238.1		

Jacksonville to Jesup.

Jacksonville	0.0	Ratliff	14.7	Andrews	33.9
Moncrief	3.5	Callahan	19.7	Bologne	37.3
Pickett	5.5	Dyal	24.3	Folkston, Ga.	41.5
Dinsmore	9.6	Hilliard	29.9	Jesup, Ga.	96.0

NOTE—Authority has been extended to the Atlantic Coast Line to publish a revised distance table governing distances in Florida. The new figures will be taken from figures in the General Roadway Department of that line, and will not in many instances be different from those now in effect. This explanation is being made so that those interested will understand the new mileages when the revised distance table comes out.

ATLANTIC COAST LINE RAILWAY—Continued.

Jacksonville to St. Petersburg

Jacksonville	0.0	Rochelle	93.5	Lady Lake	151.3
Moncrief	3.5	Micanopy Jct.	99.1	Fruitland Park	155.4
Cambon	9.3	Evinston	101.7	Leesburg Junction	158.0
Milldale	10.0	Boardman	104.0	Leesburg	159.0
Mandeville	14.1	McIntosh	104.6	Corley	161.0
Baldwin	19.2	Caitskill	106.0	Okahumpka	164.5
Mattox	24.0	Orange Lake	106.1	Cason	169.0
McPherson	26.8	Proctor	107.0	Rital	172.7
Nursery	29.0	Reddick	110.5	Center Hill	173.6
Bessent	30.8	Lowell	113.4	Trilby	176.9
Sapp	37.8	Martin	116.5	Webster	178.2
Britt	41.0	Zuber	117.4	Blanton	181.8
Ellerbe	41.7	Kendrick	119.6	St. Catherine	183.3
Raiford	44.8	Ocala Junction	124.2	San Antonio	187.9
Rylander	47.1	Ocala	124.7	x*Croom	189.2
Johnstown	49.0	Fakes	126.0	Pasco	191.6
Lake Butler	51.9	Orange Avenue	127.0	Ehren	200.1
Dukes	58.0	Montague	130.0	Drexel	202.0
Munich	58.8	Cornell	131.3	Odessa	210.4
Worthington Springs	61.0	Welshon	137.3	Keystone Park	214.1
Santa Fe	63.9	Candler	138.6	Taconey	218.0
Haynesworth	68.2	Ocklawaha	140.0	Tarpon Springs	221.0
Burnett's Lake	70.8	Lake Weir	141.0	Sutherland	226.9
Hague	74.1	East Lake	144.1	Ozona	227.2
Paradise	80.4	Stanton	146.0	Dunedin	231.3
Gainesville	84.5	Weirsdale	146.6	Clearwater	234.5
T. & J. Crossing	84.4	Conant	150.0	Belleair	235.5

Jacksonville to St. Petersburg—Continued.

Largo	238.1	Pinellas Park	245.8	St. Petersburg Wharf	252.9
Cross Bayou	242.9	Pellman	247.0	St. Petersburg	252.2

x Jax to Croom via Newberry, 167.8. *Stations south of Croom based on mileage via Newberry.

Jacksonville to Perry.

Jacksonville	0.0	Dukes	57.8	Wilcox	104.5
Moncrief	3.5	Munich	58.8	Wilcox Junction	106.0
Cambo	9.3	Worthington Springs	61.0	Old Town	108.5
Milldale	10.0	Santa Fe	63.9	Eugene	113.6
Mandeville	14.1	Haynesworth	68.2	Cross City	116.8
Baldwin	19.2	Burnett's Lake	70.8	Hines	126.9
Mattox	24.0	West Alachua	72.5	Clara	134.0
McPherson	26.8	Cadillac	77.0	Salem	141.7
Bessant	30.8	Haile	79.0	Carbur	143.4
Sapp	37.8	Komoka	72.1	Athena	150.3
Ellerbee	41.7	Newberry	84.6	Penland	154.6
Ralford	44.8	Barr's Crossing	89.9	Perry	161.0
Johnstown	49.0	Tyler	93.9		
Lake Butler	51.9	Trenton	98.1		

ATLANTIC COAST LINE RAILWAY—Continued.

Lakeland to Fort Myers.

Lakeland	0.0	Torrey	33.7	Fort Ogden	72.6
Pauway	4.2	Wauchula	38.1	Cleveland	82.2
Haskell	7.5	Zolfo	42.1	Punta Gorda	86.0
Bartow	13.0	Moffitt	45.6	Acline	90.2
Ice Factory Spur	13.8	Brownsville	48.4	Gilchrist	99.1
Homeland	19.2	Nocatee	52.5	Samville	106.8
Fort Meade	23.9	Buchanan	56.0	Tice	109.8
Jane Jay	28.4	Gardner	62.0	Fort Myers	114.0
Bowling Green	31.7	Arcadia	66.0		

Sanford to Trilby.

Sanford	0.0	Fullers	26.6	Varnell	48.0
Sanford Junction	0.1	Crown Point	27.9	Groveland	49.8
New Upsala	2.3	Brannons	29.0	Mascotte	52.8
Twin Lakes	3.3	Winter Garden	30.1	Tuscanooga	56.0
Sylvan Lake	4.8	Tildenville	31.7	Mable	59.0
Island Lake	7.2	Oakland	32.9	Linden	62.0
Glen Ethel	11.2	Killarney	35.0	Tarrytown	63.2
Palm Springs	13.8	Cynthiana	38.0	Riverland	67.2
Forest City	16.5	Mohawk	40.0	Lacoochee	71.1
Toronto	19.0	Minneola	41.9	Trilby	74.6
Lakeville	21.0	Clermont	43.5		
Clarcona	22.8	Parkers Crossing	46.0		

Perry to Monticello, Fla.

Perry	0.0	Eridu	16.0	Monticello	36.0
Secotan	0.5	Lamont	22.0		
Iddo	14.0	Drifton	32.0		

Lakeland to Waycross.

Lakeland	0.0	Ladonia	73.6	Burlington	155.5
Galloway	6.0	Gibara	77.0	Branford	162.5
Kathleen	7.6	Gulf Junction	79.3	O'Brien	168.0
Stokes	11.5	Dunnellon	80.8	McAlpin	174.9
Millards	15.6	Chatmar	83.0	Pinemount	176.6
Lumberton	20.0	Juliette	85.3	Padlock	181.4
Richland	20.8	Romeo	92.5	Live Oak	186.1
Ellerslie	23.0	Morrison	97.6	North Live Oak	187.1
Collins	26.0	Montbrook	100.8	Byrd's Still	188.5
Dade City	27.5	Williston	105.1	Rixsford	190.5
Owensboro	33.0	Raleigh	109.0	Suwannee	193.1
Trilby	34.0	Archer	116.5	Marion	196.8
Rital	38.2	Half Moon	121.9	Jasper	202.2
Croom	43.1	Newberry	126.3	Bakers Mill	206.2
Istachatta	49.1	Lexington	128.7	Tarver, Ga.	214.7
Pineola	52.0	Clark	134.5	Alexanderville, Ga.	217.7
Floral City	56.0	High Springs	139.5	Haylow, Ga.	223.5
Inverness	62.3	Fort White	148.8	Withers, Ga.	225.4
Hernando	68.3	Lake City Junction	151.7	Dupont, Ga.	234.4
Holder	73.0	Hildreth	155.4	Waycross, Ga.	269.3

High Springs to Burnett's Lake.

High Springs	0.0	Alachua	7.6	Burnett's Lake	9.3
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ATLANTIC COAST LINE RAILWAY—Continued.

Between Dunnellon and Wilcox.

Wilcox Junction	0.0	Otter Creek	22.7	Dunnellon	51.3
Chiefland	9.4	Lebanon	36.4		

Ocala to Homosassa.

Ocala	0.0	Leroy	14.7	Gulf Junction	28.0
Ocala Junction	0.9	Rock Springs	18.7	Citronelle	35.0
Martel	9.0	Juliette	22.0	Crystal River	40.5
York	12.4	Dunnellon	26.5	Homosassa	49.9

Sanford to Astor.

Sanford	0.0	Ethel	10.3	Eustis	33.3
Sanford Junction	0.8	Cassia	12.3	Fort Mason	35.2
New Upsala	2.3	Wayland	14.9	Umatilla	39.3
Twin Lakes	3.3	Lovejoy's Mill	16.3	Altoona	42.4
Sylvan Lake	4.8	Sorrento	17.9	Pittman	44.5
Paola	5.3	Mount Dora	23.4	Astor	60.0
Markham	7.3	Tavares	28.8		

Sanford to Lake Charm.

Sanford	0.0	Rutledge	5.0	Clifton	12.0
Sanford Junction	0.8	Mecca Junction	5.6	Oviedo	17.0
Fort Reed	3.2	Clydes	7.4	Lake Charm	18.4

Leesburg to Fort Mason.

Leesburg	0.0	Lisbon	8.5	Fort Mason	13.8
Orange Bend	7.4	Grand Island	12.0		

Tavares to Lane Park.

Tavares	0.0	Lane Park	3.0		
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Kissimmee to Apopka.

Kissimmee	0.0	Isleworth	18.0	Ocoee	24.5
Shingle Creek	4.3	Windemere	18.5	Clarcona	29.3
McLane's	8.7	Gotha	21.1	Apopka	33.1

Kissimmee to Narcoossee.

Kissimmee	0.0	Carolina	4.5	Runnymede	12.8
Hammock Grove	1.0	St. Cloud	9.0	Narcoossee	14.4
Wadleys Crossing	3.0	Ashton	10.0		

Lake Alfred to Bartow.

Lake Alfred	0.0	Eagle Lake	9.0	Bartow	16.7
Florence Villa	3.5	Gordonville	12.0		
Winter Haven	5.0	Excelsior Park	13.2		

ATLANTIC COAST LINE RAILWAY—Continued.

DeLand Junction and DeLand.

DeLand Junction	0.0	Stetson	2.1	DeLand	4.0
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Winston to Fort Meade.

Winston	0.0	Kingsford	12.0	Phosphoria	19.9
Medulla	5.8	Achan	13.8	McDowell	20.0
Christina	7.5	Pierce	13.8	Agricola	21.4
Bone Valley Junction	8.8	Nichols	15.0	Marquis Mill	24.0
Prairie Junction	9.0	Pebbledale	15.4	Tiger Bay	25.3
Mulberry	10.8	Green Bay	17.2	Ft. Meade	28.8

Sanford to Mecca Junction.

Sanford	0.0	Beck Hammock	3.5	Palm Villa	8.0
Brisson	1.6	Moore	4.4	Mecca	8.8
Sipes	2.2	Cameron City	5.6	Mecca Junction	9.4
Beardall	2.6	Crippen	6.3		

Thonotosassa Junction to Thonotosassa.

Thonotosassa Junction	0.0	Hillsboro	7.0	Thonotosassa	11.0
Harney	5.5	Idlewild Park	8.5		

Croom to Brooksville.

Croom	0.0	Brooksville	10.0		
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Proctor to Citra.

Proctor	0.0	Citra	6.1	
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Palatka to Rochelle.

Palatka	0.0	Hollister	11.5	McMeekin	25.3
O. V. Junction	1.6	Interlachen	16.6	Hawthorne	30.0
Francis	4.4	Edgar	21.2	Grove Park	34.7
Akomi	10.1	Johnson	22.7	Rochelle	38.9

Micanopy Junction to Tacoma.

Micanopy Junction	0.0	Micanopy	3.4	Tacoma	8.4
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Lake City to Lake City Junction.

Lake City	0.0	Columbia	10.7	Lake City Junction	18.7
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Monticello to Thomasville.

Monticello	0.0	Metcalf	14.1	Thomasville, Ga.	24.1
Fincher	11.6				

River Junction to Climax.

River Junction	0.0	Faceville, Ga.	14.9	Climax, Ga.	30.3
Recovery	8.8	Fowltown, Ga.	21.6		

ATLANTIC COAST LINE RAILWAY—Continued.

Haines City to Clewiston.

Haines City	0.0	Avon Park	38.5	Hicoria	74.2
Dundee	6.9	Sebring	46.5	Venus	79.9
Lake Wales	15.4	Istokpoga	55.6	Palmdale	88.9
Crooked Lake	21.3	Stearns	63.4	Moore Haven	105.5
Frostproof	27.8	Childs	69.4	Clewiston	119.8

Nichols to Mulberry.

Nichols	0.0	Mulberry	4.0		
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Fanlew to Thomasville.

Fanlew	0.0	Capitola	13.1	Stringer	27.9
Cody	6.4	Wadesboro	17.4	Fincher	31.7
Wimberly	8.6	Miccosukee	24.1	Metcalf, Ga.	34.2
El Destino	10.3	Copeland	27.9	Thomasville, Ga. ..	44.2

Between Uceta and Sarasota

Uceta	0.0	Ross	22.4	Bradentown	36.9
Palm	1.3	Piney Point	27.0	Oneco	41.4
Remlap	8.9	Gillett	30.8	Matoaka	44.3
Ruskin	18.3	Palmetto	35.6	Sarasota	49.0

Palmdale to Immokalee.

Palmdale	0.0	Goodno	11.7	Felda	30.0
Hall City	4.5	Sears	21.7	Immokalee	37.5
Ortona	9.1	Keri	25.1		

Fort Myers to Naples.

Fort Myers	0.0	Estero	15.3	Naples	36.0
Ali	6.6	Council	19.0		
Amonato	10.8	Bonita Springs	22.8		

Vitas (old name Richland) to Tampa.

Vitas	0.0	Thonotosassa	17.9		
Zephyr Hills	3.7	Tampa	32.0		

**SEABOARD AIR LINE RAILWAY.
From Jacksonville to River Junction.**

Jacksonville	0.0	Ogden	64.3	Pinhook	140.0
West Jacksonville	2.3	Welborn	70.2	Braswell	141.9
Marietta	6.8	Houston	75.6	Lloyd	146.9
Priceville	9.0	Live Oak	81.0	Steel Creek	149.0
White House	10.4	Dickert	87.2	Capitola	151.5
Otis	13.4	Falmouth	90.9	Chaires	153.5
Baldwin	18.2	Swann	94.0	Perkins	160.1
Mattox	23.6	Ellaville	94.4	Tallahassee	165.0
Macclenny	27.1	Lee's	102.0	Ocklocknee	173.6
Glen St. Mary	29.5	West Farm	104.4	Lawrences	175.1
Drake	32.5	Madison	109.4	Carsons	176.0
Sanderson	36.4	Champaign	115.6	Midway	177.1
Olustee	46.3	Greenville	123.1	Quincy	189.0
Mt. Carrie	50.8	Linwood	127.0	Gretna	194.4
Watertown	56.4	Aucilla	130.6	Mt. Pleasant	197.7
Lake City	58.8	Drifton	138.0	River Junction	207.6

SEABOARD AIR LINE RAILWAY—Continued.

Jacksonville to Tampa.

Jacksonville	0.0	Rex	68.0	Panasoffkee	134.9
West Jacksonville	2.3	Hawthorne	70.0	Ekel	135.5
Marietta	6.8	Lochloosa	76.4	Bushnell	141.5
Priceville	9.0	Island Grove	80.0	St. Katherine	145.4
White House	10.4	Citra	82.5	Terrell	149.6
Halsema	13.0	Sparr	88.0	Lacoochee	155.8
Otis	13.4	Anthony	91.3	Owensboro	158.0
Baldwin	18.2	Spring Park	95.0	Crescent	159.0
Fiftone	22.4	Oak	95.1	Dade City	163.7
Maxville	25.7	Silver Springs Junction	97.2	Pasadena	166.7
Mudge	32.0	Ocala	101.0	Phelps	170.6
Highland	32.1	York Spur	103.0	Greer	171.0
Mahoney	34.0	Orange Avenue	105.0	Zephyrhills	173.1
Leghee	35.0	Millers	107.0	Bramlett	176.0
Lawtey	37.2	Santos	108.6	Crystal Springs	177.0
Horn	39.0	Polly Mill	110.0	Knights	184.4
Temple	40.0	Thaggard	112.0	Plant City	188.4
Starke	43.9	Bellevue	112.6	Oliphant	193.2
Reynolds	46.0	Greenleaf	114.0	Sidney	194.9
Thurston	49.0	Summerfield	116.8	Sand Brick	197.0
Hampton	50.2	South Lake Weir Junction ..	116.8	Valrico	198.4
Eddys Spur	52.0	Dallas	119.3	Dickinson	200.0
Navarre	54.0	Oxford	122.3	Brandon	200.2
Waldo	55.8	Harris Siding	125.0	Limona	201.2
Maultsby	60.0	McRaneys	126.0	Pitts	204.0
Orange Heights	60.9	Wildwood	126.9	Yeomans	206.2
Eighty-Nine	61.0	Monarch	130.0	Fultons Spur	208.0
Campville	64.9	Hines	131.0	Tampa Northern Junction	208.9
Campville Brick Track	65.0	Coleman	131.4	Ybor City	209.6
Goodwins	67.0	Warnell	134.0	Tampa	210.5

Jacksonville to Savannah.

Jacksonville	0.0	Duval	13.3	Becker	27.6
F. & J. Junction	3.6	Tisonia	16.3	Evergreen	30.0
Panama	5.9	Hedges	21.2	Savannah, Ga.	137.4
Eastport Junction	10.0	Yulee	23.4		

Fernandina to Baldwin.

Fernandina	0.0	Italia	19.0	Inglehome	38.8
O'Neil	6.0	Callahan	27.2	Bryceville	41.0
Lofton	8.5	Crawford	31.6	Baldwin	47.2
Yulee	12.1	Dahoma	34.8		
Wilson	14.0	Verdie	37.0		

Waldo to Cedar Key.

Waldo	0.0	Palmer	24.2	Dutton's Spur	52.0
Millican	3.4	Orchard	26.0	Gulf Hammock	53.0
Fingers Mill	5.0	Archer	28.2	Wylly	58.4
Fairbanks	7.0	Camps Spur	32.0	Rosewood	60.6
Dowds Spur	10.0	Albion	33.5	Dix	61.0
Gainesville	13.8	Meridith	34.4	Sumner	63.0
Millards	16.0	Bronson	37.5	Luckens	68.1
Daysville	17.6	Otelia	40.0	Suskins	69.0
Hammock Ridge	18.7	Lennon	43.6	Cedar Keys	70.8
Arrendondo	19.8	Otter Creek	49.3		
Kanapaha	21.1	Ellzey	51.0		

SEABOARD AIR LINE RAILWAY—Continued.

Starke to Wannee.

Starke	0.0	LaCrosse	19.4	Central Junction	37.3
Pine Island	5.0	Getzens	20.2	Neals	41.3
Sampson Junction	6.4	Haynesworth	23.4	Williford	46.3
Wainwrights	7.6	A. C. L. Junction	25.3	Curtis	49.0
Clayno	10.1	Alachua	26.5	Bell	51.2
Atlantic	12.6	Hodges	29.3	Wannee	56.6
Brooker	14.6	Arno	32.6		
Thomasville	16.4	Buda	35.1		

Buda to Norwillis.

Buda	0.0	Vanes Pen	6.0	Williams	9.0
Mutual	2.0	Mersey	7.0	Frankphos	9.0
Thames Junction	5.0	Fleetnor	8.0	Norwillis	9.0

Archer to Inverness.

Archer	0.0	Morriston	19.5	Dunnellon	40.8
Eve	4.3	Standard	24.0	S. & H. Junction	41.9
Raleigh	6.8	Early Bird	26.8	Harrison	47.3
Hodgson	9.0	Eagle Mine	29.0	Johnsons	56.0
Gunnells	9.0	Hoyt	31.1	Inverness	58.6
Williston	11.4	Blue Run	40.0		
Montbrook	16.0	Blue Run Yard	40.0		

Wildwood to Orlando.

Wildwood	0.0	Sadie	14.6	Plymouth	36.8
Orange Home	3.1	Eldorado	14.8	Apopka	40.2
Bamboo	5.0	Cunninghams	16.0	Piedmont	43.1
Sprinks	6.6	Tavares	21.0	Toronto	44.5
Whitney	7.4	Ellsworth Junction	25.0	Hamilton	45.0
Mill Spur	8.0	Victoria	29.0	Lockhart	46.2
Montclair	9.0	Wallings	30.6	Fairvilla	49.5
Leesburg	11.3	Gainesboro	31.2	Modello Park	50.3
Sunnyside	14.0	Zellwood	32.8	Orlando	53.1
Birds	14.0	McDonald	35.1		

Orlando to Lake Charm.

Orlando	0.0	Lakemont	7.0	O. W. & L. Track	14.0
Rowena	2.8	Lake Howell	9.0	Lawtons Pkg. House	15.9
Morse	4.0	Golden Rod	10.3	Oviedo	15.9
College Station	5.1	Bertha	11.0	Lake Charm	17.0
Winter Park	5.5	Gabriella	12.6		

Morriston to Ackert Spur.

Morriston	0.0	Ackert Spur	0.5		
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SEABOARD AIR LINE RAILWAY—Continued.

Oliphant to Venice.

Oliphant	0.0	Ellenton Junction	40.6	Bradentown	45.4
Durant	5.2	Ellenton	41.4	Orange Spur	47.0
Lithia	9.0	Palmetto Junction	41.9	Oneco	47.9
Boyette	11.1	Harlee	42.0	Tallavast	50.0
Burnetts Crossing	16.0	Harrison	42.0	Rardins	52.0
Balm	16.6	Springstead	42.0	Sarasota	54.4
Wimauma	20.2	Palmetto	43.2	Fruitville Junction	58.2
Willow	26.0	Atwood Junction	43.0	Bee Ridge	61.8
Dickey	29.0	Manavista	44.0	Osprey	66.7
Parish	32.0	Terra Ceia Junction	39.0	Laurel	71.8
Erie	36.0	Terra Ceia	43.4	Nokomis	73.1
Vegetable	36.0	Manatee	44.2	Venice	74.5
Barber	40.0	Bradentown Junction	44.4		

Plant City to Nalaca.

Plant City	0.0	Edeson Junction	13.0	Alturas	35.5
Coronet Junction	2.2	Edeson	13.2	Peace Valley	40.3
Coronet	3.5	Nichols	15.6	Lake Wales	44.5
Trapnell	4.2	Mulberry	19.2	Baynard	50.0
Hopewell	6.4	Ridgewood	22.9	Hilderly	52.6
Alafia	8.5	Bartow	27.2	Walinwa	59.1
Keyssville	10.4	Pembroke Junction	28.2	Florinda	63.8
Welcome Junction	10.9	Polk Lake	31.1	Nalaca	67.0
Welcome	13.0	Lake Garfield	32.5		

Edeson Junction to Agricola.

Edeson Junction	0.0	Bradley Junction	7.2	Silver City	11.7
Stephens Spur	4.6	Macdowell	11.6	Agricola	12.1

Tampa to Brooksville.

Tampa	0.0	Chapman	13.1	Weeks	39.1
Ybor City	1.9	Stemper	15.3	Ayers	39.7
T. N. Junction	2.2	Lutz	16.3	Powell	43.3
Gary	2.6	Deer Lake	17.8	Garrison	45.1
Parker	5.3	Denham	19.3	Salil	47.2
Hardee	5.8	Drexel	22.7	Tooke Lake Junction	47.6
Gulf Coast Junction	7.6	Fivay Junction	29.2	Brooksville	48.6
Flora	10.1	Greenfield	30.5		
Nowatney	11.1	Loyce	34.0		

Brooksville to Centralia.

Brooksville	0.0	Norman	8.4	Centralia	17.9
Tooke Lake Junction	1.0	Tooke Lake	13.4		
Wiscon	6.4	Long Lake	14.9		

Tallahassee to St. Marks.

Tallahassee	0.0	Woodville	9.5	Wakulla	15.2
Belair	4.0	Ferrell	10.1	Burns	17.0
Luterloh	6.3	Vareen	12.6	St. Marks	20.7

SEABOARD AIR LINE RAILWAY—Continued.

Tallahassee to Covington.

Tallahassee	0.0	Rose	12.9	Walkers Springs	30.0
St. Marks Junction	2.9	Cay	19.0	Covington	32.3
Corey	10.4	Wacissa	21.3		
Walton	12.9	Leonton	23.6		

Morrison to Holder.

Morrison	0.0	Marion Mine	21.0	Syndicate No. 1.....	29.0
Early Bird	6.0	Griggs Mine	21.0	Section No. 34 Mine.....	29.0
Blue Run Mine	20.0	Eureka Mine	23.0	Section No. 26 Mine	33.0
Ray Mine	20.0	Anderson Mine	23.0	Section No. 35 Mine.....	33.0
Dunnellon	20.0	Section 20-A Mine	26.0	Inverness	38.0
Runnellon Mine	21.0	Section 20-B Mine	26.0	Southern Mine	38.0
River Mine	21.0	Section 20-C Mine	26.0	Holder No. 1 Mine.....	40.0
Cullens Mine	21.0	Syndicate No. 3	28.0	Holder No. 2 Mine.....	40.0

Drifton to Monticello.

Drifton	0.0	Monticello	4.1		
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Dunnellon to Inglis.

Dunnellon	0.0	Mahaska	7.0	Station B	11.0
Rockwell	3.0	Station A	8.0	Inglis	15.0

Tampa to St. Petersburg.

Tampa	0.0	Tarpon Springs Junction	15.4	Indian Beach Junction.....	38.0
Ybor City	1.9	Bridgeport	23.0	Baskin	38.3
Gary	2.6	Espiritu Santo Springs	26.2	Woodrow	39.4
Parker	5.3	Dellwood	26.7	Oakhurst	41.8
Hardee	5.8	Coachman	28.7	Seminole	42.9
Gulf Coast Junction	7.6	Clearwater	33.0	Tyrone	46.5
Sulphur Springs	8.0	Bellaire	34.3	Davista	48.9
Goldstein	9.7	Largo	36.6	Gulfport	50.9
Lake View	11.5	Annona	37.0	St. Petersburg	54.5

Tarpon Springs Junction to Tarpon Springs.

Tarpon Springs Junction	0.0	Cosme	5.0	Kimbrough	15.2
Lynn	1.0	Lake Fern	8.6	Lake Villa	18.0
Spivey	1.9	Gulf Pine	10.0	Tarpon Springs	21.0
Citrus Park	2.8	Keystone Colony	14.0		

Lake Villa to Port Richey.

Lake Villa	0.0	Elfers	4.6	Port Richey	7.2
Sans Souci	4.0				

SEABOARD AIR LINE RAILWAY—Continued.

Mulberry to South Boca Grande.

S. Boca Grande	0.0	Arcadia	48.9	Baird	81.2
Boca Grande	2.3	Bunker	51.7	Cottman	83.2
Gasparilla	5.3	Kinsey	57.4	Chicora	86.3
Placida	8.0	Limestone	58.9	Bradley Junction	89.1
McCall	15.6	Bridges	62.1	Tiger Bay	92.1
Southland	17.6	Rector	67.1	Pierce	92.3
Murdock	23.5	Ona	66.9	Martin Junction	93.6
Mars	25.5	Vandolah	69.3	Achan	93.8
Platt	33.9	Ft. Green Springs	74.7	South Mulberry	96.7
Ft. Ogden	36.9	Ft. Green	76.5	Mulberry	96.9
Hull	39.6	Kalum	78.5	Ridgewood	98.6
Nocatee	44.7	Ft. Green Junction	80.0		

Bradenton to Arcadia

Bradenton	0.0	Verna	21.4	Lacy	39.0
Bradenton Junction	1.0	Parmelee	24.5	Pine Level	40.6
Manatee	1.3	Myakka City	28.5	Tryon	42.4
East Manatee	3.2	East Myakka	29.4	Nocatee Junction	44.1
Alsace	5.1	Manatee Lumber Co. Siding..	30.2	Belgium	47.0
Adalake	8.6	Edgeville	32.7	C. H. & N. Crossing	49.6
Lorraine	12.9	Parkton	35.2	Arcadia	50.3

Coleman to Miami

Coleman	0.0	Okeechobee	143.0	South Pompano	239.1
Center Hill	11.4	West Palm Beach	204.0	Carmen	245.2
Mabel	15.6	Marimont	205.1	Fort Lauderdale	246.6
Carters Island	21.3	Nelson	209.5	Dania	251.0
Withla	34.6	Lake Worth	210.6	Hollywood	254.6
Polk City	45.5	Lantana	214.9	Hallandale	255.8
Noxon	51.1	Boynton	217.2	Oleta	258.9
Auburndale	54.1	North Delray	221.0	Opa Locka	263.7
Winter Haven	60.2	Delray	221.7	Hibiscus	267.8
West Lake Wales	69.5	Yamato	225.2	Hialeah	270.6
West Frostproof	80.8	Boca Ratone	230.4	Hialeah Junction	270.8
Avon Park	92.0	Deerfield	232.5	Orange Road	272.6
Hartt	95.7	Seneca	235.1	Miami	274.0
Sebring	101.0	Pompano	238.0		

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Waldo to Tampa (Via Archer)

Waldo	0.0	Early Bird	54.9	Powells	113.6
South Waldo	1.0	Hoyt	59.7	Ayers	117.7
Fairbanks	7.1	Blue Run Yard	68.4	Loyce	122.9
Nedra	11.4	P. S. & H. Junction	69.9	Fivay	128.2
Gainesville	13.9	Harrison	76.3	Drexel	134.7
Arredonda	19.8	Johnsons	84.4	Lutz	141.1
Kanapaha	21.2	Inverness Junction	84.9	Nowatney	145.8
Archer	28.4	Landrum	93.1	Gulf Coast Junction	149.3
Raleigh	36.1	Lake Lindsey	98.7	Gary	154.3
Williston	40.0	Hammock	107.2	Tampa Northern Junction	154.7
Montbrook	44.4	Brooksville	108.8	Tampa	156.9
Morrison	47.8	Tooke Lake Junction	109.8		

SEABOARD AIR LINE RAILWAY—Continued.

Arcadia to Naples.

Arcadia	0.0	Saline	19.6	Fort Myers (Freight).....	40.4
Nocatee	3.0	Tucker	25.3	Puntarassa Junction	48.9
Hull	7.8	Tamiami	34.5	Estero	55.5
Fort Ogden	9.5	Salvista	38.0	Bonita Springs	63.5
Shell City	17.4	Fort Myers (Passenger).....	40.4	Naples	76.5

Tavares to Ocoee

Tavares	0.0	West Apopka	15.0	Tildenville	27.5
Ellsworth Junction	3.5	Montverde	18.0	Brayton	28.5
Astatula	7.5	Waits Junction	21.0	Winter Garden	29.0
Heatons	10.5	Killarney	24.5	Ocoee	31.4
Bear Spring	13.0	Oakland	26.5		

Waits Junction to Clermont.

Waits Junction	0.0	Mohawk	3.0	Clermont	6.0
Crenshaw	1.0	Minneola	4.5		

Carrabelle, Fla., to Cuthbert, Ga.

Carrabelle	0.0	Raker Mill	31.0	Gibson	62.0
Lanark	5.0	Hilliardville	36.0	Havana	67.0
MacIntyre	13.0	Helen	38.0	Hinson	68.0
Curtis Mills	16.0	Spring Hill	40.0	Jamieson	71.0
Sopchoppy	19.0	S. A. L. Junction	49.0	Bainbridge, Ga.....	90.0
Ashmore	21.0	Tallahassee	50.0	Arlington, Ga.	129.0
Millgrove	26.0	Saxon	54.0	Cuthbert, Ga.	156.0
Arran	29.0	Lake Jackson	59.0		

Quincy Branch.

Havana	0.0	Littman	7.0	Quincy	11.0
Florence	5.0	Cory	9.0		

Sampson City to Emathla.

Sampson City	0.0	Rocky Point	25.7	Hickman	41.5
Graham	4.5	Hailes Siding	28.3	Southside	42.4
Louise	5.8	Wacahoota	29.3	Dungarvin	43.4
Cyril	7.0	Lisman	30.0	Irvine	45.0
Bellamy	11.5	Clyatts	32.6	Williams Siding	46.0
Ellithorpe	16.0	Kirkwood	33.3	Fort Drane	46.3
A. C. L. Crossing	19.0	Tacoma	34.4	Fairfield	48.0
Gainesville	20.0	Micanopy	36.7	Cara	51.5
S. A. L. Crossing	20.3	Tuscawilla	39.2	Melton	52.5
Cannon's	24.5	Simonton	39.9	Emathla	56.0

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LOUISVILLE & NASHVILLE RAILROAD.

Pensacola to River Junction.

Pensacola	0.0	Mulat	13.0	Milton	20.0
Bohemia	6.0	Pace Junction	13.0	Bayou Siding	21.0
Gull Point	7.0	Harp	14.0	Harold	30.0
Yniestra	8.0	Galt City	17.0	Yabbo	38.0
Escambia	9.0	Bagdad Junction	19.0	Holts	39.0

Pensacola to River Junction—Continued.

Galliver	41.0	DeFuniak Springs	79.0	Aycock	123.0
Zorid	43.0	Arnait	83.0	Cottondale	126.0
Milligan	46.0	Argyle	84.0	Simla	128.0
Crestview	50.0	Summerville	85.0	Jarl	135.0
Delaco	57.0	Ponce de Leon	91.0	Marianna	136.0
Deerland	59.0	Burnell	93.0	Lulaton	138.0
Claroy	61.0	Valle	93.0	Oxton	139.0
Lobes	62.0	Yarzo	95.0	Roky	141.0
Mossy Head	66.0	Westville	97.0	Criglar	142.0
Grandan	71.0	Caryville	100.0	Cypress	146.0
Bear Head	73.0	Long Pine	104.0	Grand Ridge	150.0
Danzig	73.0	Yette	107.0	Inwood	152.0
Tervin	79.0	Bonifay	108.0	Sneads	156.0
Dixons	79.0	Chipley	117.0	River Junction	161.0

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Crestview to Florala.

Crestview	0.0	Campton	10.0	Laurel Hill	17.0
Auburn	5.0	Okaloo	13.0	Svea	21.0
Labro	6.0	Pineway	14.0	Florala	27.0
Garden City	7.0	Schulman	15.0		

Graceville to Esto.

Graceville	0.0	Wynnnum	5.0	Esto	8.0
Eleanor	3.0	Noma	7.0		

LOUISVILLE & NASHVILLE—Continued.

Pensacola Division.

Pensacola	0.0	Cottage Hill	16.3	Jacobi	29.0
Goulding	2.4	Quintette	18.7	McDavid	33.2
Brent	3.8	Molino	22.7	Thrifts	35.2
Olive	6.6	Noriagga	23.7	Bluff Springs	38.2
Roberts	11.4	Dolores	24.7	Pringe	40.2
Gonzales	12.4	Barth	25.7	Century	41.5
Cantonment	14.8	Pine Barren	27.0	Flomaton	43.5

Alabama Division.

Graceville	0.0	Noma	6.7	Georgiana, Ala.	100.1
Eleanor	3.0	High Note	11.6	Montgomery, Ala.	159.4

APALACHICOLA NORTHERN RAILROAD.

River Junction to Port St. Joe.

River Junction	0.0	Millman	21.6	Liberty	34.2
Dolan	7.9	Lowrey	23.5	Deerhunt	37.7
Hardaway	8.5	Hosford	26.9	Vilas	39.5
Greensboro	12.7	Evans	29.3	South Vilas	40.2
Juniper	14.6	Telogia	29.5	Central City	42.5
Guest	17.1	Causey	31.0	Wilma	46.0
Sedalia	17.3	Clio	31.7	Criglar	48.0
Elmira	18.9	Adrem	33.0	Sumatra	56.0
Eddy	19.0	Trump	33.9	Coline	60.0

River Junction to Port St. Joe—Continued.

Fort Gadsden	62.5	Franklin	76.5	Nulsen	95.0
Buck's Still	66.6	Apalachicola	79.5	Niles	99.3
Beverly	67.6	Wye	82.5	Port St. Joe	102.3
Borrow Pit	69.6	Tilton	83.5		
Draw Bridge	75.5	Odena	92.0		

GEORGIA SOUTHERN AND FLORIDA RAILWAY.

Palatka to Valdosta.

Palatka	0.0	Theresa	32.5	Winfield	80.0
A. C. L. Junction	1.0	Hampton	36.4	Suwannee Valley	82.8
Woodburn	7.6	Sampson City	42.1	White Springs	86.3
Carraway	10.6	New River	46.8	Winn	89.7
Baywood	13.0	Lake Butler	53.1	Genoa	93.2
Florahome	16.9	Guilford	58.1	Jasper	103.8
Grandin	18.9	Lulu	63.7	Avoca	109.9
Putnam Hall	21.5	Jefferson	67.0	Jennings	115.3
Lake Geneva	26.1	Watertown	73.3	Melrose, Ga.	118.8
Brooklyn	28.2	Lake City	74.4	Valdosta, Ga.	134.4

Jacksonville to Macon.

Jacksonville	0.0	Kent	22.7	Ewing	56.2
J. & S W. Crossing	3.6	St. George	26.9	Valdosta, Ga.	110.1
Hoyt	5.1	Clarking	31.8	Tifton, Ga.	156.6
King's Grove	7.5	Moniac	38.7	Macon, Ga.	261.8
Plummer	11.4	Baxter	39.5		
Crawford	17.7	Eddy	45.6		

LIVE OAK, PERRY & GULF RAILROAD.

Live Oak	0.0	Day	22.0	Pershing	48.0
S. A. L. Crossing	1.0	Silo	25.0	Hampton Springs	49.0
Starr	6.5	27-Mile Post	27.0	Murat Junction	54.0
Mercer	8.5	Townsend	28.0	59-Mile Post	59.0
Newburn	10.0	Smith	33.0	Waylonzo	60.0
Lancaster	14.0	Fenholloway	38.0	Scanlan	64.0
Dowling Park	17.0	Blue Creek Junction	40.0	Buckhorn	65.0
Chancey	18.0	Perry	44.0	Mandalay	68.0
Mayo Junction	20.7	Springdale	47.0	Flint Rock	74.0

Mayo Branch.

Mayo Junction	0.0	Peterson	7.8	Alton	14.3
Dell	4.8	Mayo	12.0		

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ATLANTA & ST. ANDREWS BAY RAILWAY COMPANY.

St. Andrews	0.00	Saunders	27.03	Welchton	58.80
Panama City	2.79	Sherman	30.05	Jacobs	60.92
Millville Junction	5.06	Fountain	31.19	Campbellton	64.73
Mill Bayou	9.46	Betts	34.51	State Line (Siding)	68.27
Bayou George	13.29	Econfina	37.00	Madrid	70.66
Majette	15.07	Compass Lake	39.55	Hodgesville	73.68
Galco	17.58	Round Lake	43.93	Keyton	75.90
Cairo	18.27	Alford	46.74	Memphis	78.25
Nixon	20.35	Steele City	48.55	Carmichael	80.24
Youngstown	23.33	Cottondale	53.78	Dothan	84.14

SOUTH GEORGIA RAILWAY

Ga.-Fla. State Line	0.00	Spray	10.14	Boyd	33.73
Lovett	1.49	Greenville	13.43	Perry	38.91
Maysland	3.67	Sirmans	22.01	Hampton Springs	44.41
Wilson's Crossing	6.11	Shady Grove	26.67		
Dennett	8.56	Lake Bird	29.29		

(Figures from I. C. C. Valuation Measurements.)

GEORGIA & FLORIDA RAILWAY.

Madison	0.0	Pinetta	10.4	Valdosta, Ga.	28.0
Hanson	7.3	Olympia, Ga.	14.6		

GULF PORTS TERMINAL RAILWAY CO.

Pensacola	0.0	Millview Junction	6.29	Millview	7.29
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GULF PORTS TERMINAL RAILWAY CO.

Millview Junction	0.0	Klondyke	6.3	Muscogee	15.3
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MARIANNA & BLOUNTSTOWN RAILROAD.

Marianna	0.0	Cox	13.5	Sharpston	35.0
Oak Dale	4.9	Altha	15.8	Gaskins Siding	40.0
Simsville	7.5	Blountstown	26.7	Scotts Ferry	42.0
Rock Creek	9.0	Old Blountstown	29.0		
Sink Creek	11.3	Flowers Still	31.0		

FLORIDA EAST COAST RAILWAY.
Jacksonville to Key West.

Jacksonville	0.0	Dupont	90.1	Rockledge	174.6
South Jacksonville	1.3	Harwood	97.6	Bonaventure	179.4
Bowden	4.6	Volusia	99.0	Bugbee	182.7
Sunbeam	9.4	Tomoka	101.4	Eau Gallie	189.8
Greenland	12.8	Hotel Junction	104.0	Sarno	190.7
Bayard	15.2	Ormond	104.2	Melbourne	194.2
Durbin	20.6	Ormond Hotels	105.3	Tillman	197.5
Woodland	24.2	Holly Hill	107.0	Malabar	199.9
Sampson	27.3	Daytona	109.7	Valkaria	203.0
Magnolia Grove	31.5	Blake	112.5	Grant	205.6
Baker Siding	34.8	Port Orange	114.7	Micco	209.2
St. Augustine	36.7	Spruce Creek	119.5	Roseland	212.4
Dean Siding	37.3	Turnbull Bay	121.3	Sebastian	214.5
Hurds	44.2	New Smyrna	124.6	Wabasso	219.3
Elkton	47.1	Hawks Park	127.1	Quay	221.9
Armstrong	49.0	Hucomer	131.2	Gifford	225.5
Holy Branch	51.1	Oak Hill	136.4	Vero	227.8
Hastings	53.7	Lyrata	143.5	Oslo	231.1
Orange Mills	57.4	East Mims	150.3	Viking	234.6
East Palatka	61.4	Titusville	154.4	St. Lucie	238.9
San Mateo Junction	62.8	Indian River	157.6	Ft. Pierce	241.6
Yelvington	66.6	Pritchards	157.7	White City	246.3
Roy	68.8	Siwashe	162.6	Eldred	247.2
Dinner Island	76.4	Frontenac	165.4	Ankona	249.0
Neoga	81.2	Sharpes	167.4	Walton	252.4
Espanola	82.3	City Point	169.3	Eden	254.4
Bunnell	86.6	Cocoa	173.1	Jensen	256.8

FLORIDA EAST COAST RAILWAY—Continued.
Jacksonville to Key West—Continued.

Rio	258.8	Hallandale	350.6	Key Largo	417.3
Gosling	260.5	Ojus	353.3	Rock Harbor	424.4
Stuart	261.4	Fulford	354.7	Tavernier	431.0
Salerno	266.5	Arch Creek	357.4	Plantation	434.1
Fruita	268.7	Biscayne	359.0	Quarry	438.6
Gomez	272.2	Little River	360.6	Central Supply	440.0
Hobe Sound	274.7	Lemon City	361.8	Islamorada	440.1
Likely	277.8	Buena Vista	363.2	Indian Key	445.2
Tropic	279.3	Miami	365.6	Crevalo	447.6
Jupiter	283.3	Cocoanut Grove	370.9	Cooks Siding	450.6
Prairie	290.5	Larkin	373.8	Crescent	455.1
Riveria	295.3	Kendal	376.4	Long Key	457.3
West Palm Beach	299.0	Benson	378.6	Toms Harbor	461.7
Royal Poinciana	299.7	Keys	379.5	Grassy	464.4
Breakers	300.3	Rockdale	380.2	Vaca	470.9
Lake Worth	306.2	Perrine	381.6	Marathon	474.1
Lantana	308.3	Peters	382.5	Knights Key Dock	476.8
Hypoluxo	309.4	Goulds	385.8	Bahia Honda	485.1
Boynton	312.2	Black Point	386.7	Spanish Harbor	488.7
Delray	316.9	Princeton	387.7	Big Pine	491.9
Yamato	321.0	Naranja	389.4	Ramrod Key	495.8
Boca Ratone	324.5	Modello	391.5	Cudjoo	499.9
Deerfield	327.0	Homestead	393.9	Sugarloaf	502.9
Pompano	333.1	Florida City	395.6	Chase	506.0
Colohatchee	338.3	Wooddall Siding	401.6	Big Cappitt	512.2
Fort Lauderdale	341.2	Everglades	408.3	Stock Island	518.5
Dania	345.9	Jewfish	415.4	Key West	522.0

FLORIDA EAST COAST RAILWAY

St. Augustine to Bunnell (Via Bunnell Cut-Off)

St. Augustine	0.0	Saybrook	9.1	Bunnell Junction	29.7
Moultrie Junction	0.3	Colfax	17.4	Bunnell	30.5
Wakeley	0.9	Dorena	27.1		

New Smyrna to Orange City Junction.

New Smyrna	0.0	Indian Springs	10.0	Twin Oaks	24.4
Glencoe	3.2	Rogers	15.5	Orange City	25.5
Bond's New Spur	4.6	Bond's Spur	17.6	Orange City Junction	27.6
Briggsville	8.2	Lake Helen	20.7		

Titusville to Enterprise Junction.

Titusville	0.0	Aurantia	9.4	Osteen	29.5
Lagrange	2.1	Maytown	16.8	Garfield	33.8
Mims	4.3	Cow Creek	21.2	Enterprise	36.3
Turnbull	7.5	Farmton	23.5	Enterprise Junction	40.1
Turnbull Junction	8.0	Kalamazoo	27.0		

Jacksonville to Mayport.

Jacksonville	0.0	Central Park	10.7	Atlantic Beach	20.3
South Jacksonville	1.3	San Pablo	14.6	Manhattan Beach	22.6
St. Nicholas	2.7	Pablo Beach	17.3	Burnside Beach	23.0
Springs Glen	4.1	Manatee Avenue	18.0	East Mayport	23.9
Hogan	6.1	Cashens	19.2	Mayport	25.4

FLORIDA EAST COAST RAILWAY—Continued.

East Palatka to San Mateo.

East Palatka	0.0	Howard's Ridge	2.6	San Mateo	4.1
San Mateo Junction	1.4				

East Palatka to Palatka.

East Palatka	0.0	Water Street, Palatka	2.1	Palatka Station	2.7
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New Smyrna to Canal Point.

New Smyrna	0.0	Salofka	59.1	Hilolo	122.9
Creighton	9.5	Tohopkee	64.9	Efaw	127.7
Maytown	17.6	Holopaw	71.2	Opal	131.8
St. Johns River	23.8	Illahaw	79.8	Osceola	135.4
Olacypco	24.1	Nittaw	84.7	Okeechobee	139.1
Geneva	28.8	Kenansville	90.0	Upthegrove Siding	146.8
Chuluota	35.9	Apoxsee	96.1	Utopia Pass Track	151.2
Lake Pickett	39.4	Lokosee	99.9	Drawbridge W.....	163.6
Bithlo	42.2	Yeehaw	106.1	Sand Cit. Siding	169.0
Pocataw	47.1	Osowaw	112.6	Drawbridge	172.4
Wewahootee	51.5	Fort Drum	118.9	Canal Point	173.4

TRANS-FLORIDA CENTRAL R. R.

Sebastian	0.0	River Bridge	4.5	Fellsmere	9.9
Kitching	3.7				

ANDALUSIA, FLORIDA & GULF RAILROAD.

Galliver	0.0	Hilton	10.0	Mountain City	20.0
Baker	6.0	Blackman	15.0	Wing	24.0
Givens Junction	9.0	Blackman Junction	16.0	Falco, Ala.	25.0

BIRMINGHAM, COLUMBUS & ST. ANDREWS RAILROAD COMPANY.

Chipley to South Port.

Chipley	0.0	Macom	16.0	Gothic	27.0
Washington	5.0	Tiller	19.0	Lake Meriel	30.0
Everett	8.5	Greenhead	20.5	Vicksburg	34.5
Wausau	11.0	Riverside	22.0	South Port	38.0

MUSCLE SHOALS, BIRMINGHAM & PENSACOLA RAILROAD.

Pensacola	0.0	Cantonment	17.9	Earnestville	34.5
West Pensacola	3.7	Muscogee	21.8	McKinnonville	35.9
Goulding Spur	5.7	Gateswood Junction	25.2	Buck Eye	41.9
Roberts	13.3	Barrineau Park	28.6	Walnut Hill	43.5
Gonzales	15.1	Tenile	31.8	Pine Forest	47.3

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
PROFIT AND LOSS ACCOUNT—ENTIRE LINE

NAME OF ROAD	Balance at Beginning of Year	Railway Oper- ating Income Current Year	Net Miscella- neous Debits or Credits to Railway Income	Current Bal- ance to Profit and Loss Account	Miscellaneous Debits or Credits to P. & L. Account	Balance at Close of Year 1926
Alabama, Florida & Gulf Railroad Co.....	\$ 40,101.40	\$ 2,868.49	\$ 8,121.68	\$ 5,253.19	\$ 2,985.06	\$ 42,369.53
Alabama & West. Florida Railroad Co. (1)		1,547.12	595.00	2,142.12		2,142.12
Apalachicola Northern Railroad Co.....	*1,523,797.50	5,261.31	106,499.48	101,238.17		*1,625,035.67
Atlanta & St. Andrews Bay Railway Co.....	*406,456.65	*116,515.47	*109,371.63	*225,887.10	*2,222.82	*634,566.57
Atlantic Coast Line Railroad Co.....	83,071,732.36	19,637,116.49	*5,774,187.14	13,862,929.35	*4,888,251.32	92,046,410.39
Birmingham, Columbus & St. Andrews Rail- road Co.....	*39,415.85	*584.87	*4,251.35	*4,836.22		*44,252.07
Charlotte Harbor & Northern Ry. Co. (2)		149,752.45	*149,752.45			
Florida Central & Gulf Railway Co.....	*449,816.07	3,612.15	*55,027.33	*51,415.18	*915.74	*502,146.99
Florida East Coast Railway Co.....	18,400,113.00	7,436,747.96	*4,652,798.45	2,783,949.51	*42,765.18	21,141,297.33
Georgia & Florida Railway.....	*8,880,965.81	445,678.78	*1,109,288.61	*663,609.83	*28,263.51	*9,572,839.15
Georgia, Florida & Alabama Railway Co.....	391,327.05	302,675.90	*44,956.53	257,719.37	*54,929.22	594,117.20
Georgia, Southern & Florida Railway Co.....	2,609,231.83	1,354,659.97	*889,742.89	464,917.08	*2,409.99	3,071,738.92
Gulf Ports Terminal Railway Co.....	*587,587.67	*9,344.84	4,287.65	*5,057.19		*592,644.86
Jacksonville Terminal Co.....	99,302.07	*118,042.51	118,042.51		396.99	98,905.08
Live Oak, Perry & Gulf Railroad Co.....	190,173.21	58,939.26	*53,458.64	5,480.62	71,238.60	266,892.43
Louisville & Nashville Railroad Co.....	59,143,935.91	26,722,760.31	*7,314,356.71	19,408,403.60	*7,216,217.08	71,336,122.43
Port St. Joe Dock & Terminal Co.....	*140,852.13	*4,884.31	*14,774.75	*19,659.06		*160,511.19
St. Johns River Terminal Co.....	*22,901.68	60,064.17	*58,740.29	1,323.88	*385.20	*21,963.00
Seaboard Air Line Railway Co.....	10,920,704.29	14,280,897.99	*11,102,227.93	3,178,670.06	*14,819.21	14,084,555.14
Tampa & Gulf Coast Railroad Co.....	*392,955.42	699,420.06	*389,998.13	309,421.93	*135,031.71	*218,565.20
Tampa & Jacksonville Railway Co.....	*257,203.76	20,038.00	*39,747.15	*19,709.15	1,489.15	*275,423.76
Tampa Northern Railroad Co.....	*1,302,701.12	10,525.06	17,701.02	28,226.08	*7,039.58	*1,281,514.62
Tampa Union Station Co.....	34,072.30	*8,503.76	11,780.24	3,276.48	4.98	37,353.76
Tavares & Gulf Railroad Co.....	*1,036,562.25	*101,656.06	*33,779.93	*135,435.99	1,140,320.53	*31,677.71
The Marianna & Blountstown Railroad Co.	*160,221.29	33,996.57	*33,460.27	536.30		*159,684.99
The Muscle Shoals, Birmingham & Pen- sacola Railroad Co.....	82,700.34	110,650.48	*134,576.66	*23,926.18	*1,257.88	57,516.28
The South Georgia Railway Co.....	16,004.51	43,396.67	*46,031.74	*2,635.07	*16,702.84	*3,333.40
Trans-Florida Central Railroad Co.....	*26,628.32	*7,497.28	*1,085.20	*8,582.48	11,039.96	*24,170.84
Total	\$ 159,691,129.95	\$ 71,010,485.85	*\$ 31,975,018.52	\$ 39,035,467.33	*\$ 11,184,529.99	\$ 187,542,067.29

(1) Commenced operations September 26, 1926, previously operated as Birmingham, Columbus & St. Andrews Railroad Co.

(2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.

(*) Indicates Debit Items.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
INCOME ACCOUNT—ENTIRE LINE

NAME OF ROAD	Railway Operating Revenues	Railway Operating Expenses	Net Revenue from Railway Operations	Railway Tax Accruals	Uncollect- able Railway Revenues	Other Income Debits and Credits	Net Revenue Carried to P. & L. Account
Alabama, Florida & Gulf R. R. Co.....	\$ 34,912.60	\$ 30,204.11	\$ 4,708.49	\$ 1,840.00		\$ *8,121.68	\$ *5,253.19
Alabama & West Florida R. R. Co. (1)	8,310.75	9,119.99	*809.24	737.88		*595.00	*2,142.12
Apalachicola Northern Railroad Co.....	251,361.53	223,806.85	27,554.68	21,795.00	\$ 498.37	*106,499.48	*101,238.17
Atlanta & St. Andrews Bay Ry. Co.....	313,389.39	403,557.95	*90,168.56	24,823.44	1,523.47	*109,371.63	*225,887.10
Atlantic Coast Line Railroad Co.....	97,086,517.07	70,701,770.46	26,384,746.61	67,250,000.00	22,630.12	*5,774,187.14	13,862,929.35
B'ham, Colum. & St. Andrews R.R. Co.	20,782.28	19,309.03	1,473.25	2,058.12		*4,251.35	*4,836.22
Charlotte Harbor & North. Ry. Co. (2)	826,574.82	607,414.37	219,160.45	69,408.00		*149,752.45	
Florida Central & Gulf Railway Co.....	110,295.60	91,453.21	18,842.39	14,477.39	752.85	*55,027.33	*51,415.18
Florida East Coast Railway Co.....	29,427,459.63	20,406,598.43	9,020,861.20	1,569,935.44	14,177.80	*4,652,798.45	2,783,949.51
Georgia & Florida Railway	1,972,837.66	1,448,571.59	524,266.07	78,000.00	587.29	*1,109,288.61	*663,609.83
Georgia, Florida & Alabama Ry. Co.....	1,391,597.30	1,003,465.38	388,131.92	85,399.28	56.74	*44,956.53	257,719.37
Georgia, Southern & Florida Ry. Co.....	6,764,553.71	5,071,913.00	1,692,640.71	334,010.54	3,970.20	*889,742.89	464,917.08
Gulf Ports Terminal Railway Co.....	16,780.09	20,760.07	*3,979.98	5,364.86		4,287.65	*5,057.19
Jacksonville Terminal Co.....				118,042.51		118,042.51	
Live Oak, Perry & Gulf R. R. Co.....	263,492.79	179,929.07	83,563.72	24,623.96	.50	*53,458.64	5,480.62
Louisville & Nashville Railroad Co.....	147,136,530.46	112,462,390.80	34,674,139.66	7,927,641.76	23,737.57	*7,314,356.71	19,408,403.60
Port St. Joe Dock & Terminal Co.....	2,557.80	6,234.77	3,676.97	1,135.40	71.94	*14,774.75	*19,659.06
St. Johns River Terminal Co.....	696,315.96	546,354.58	149,961.38	89,879.31	17.90	*58,740.29	1,323.88
Seaboard Air Line Railway Co.....	67,024,853.80	49,253,001.64	17,771,852.16	3,472,001.02	18,953.15	*11,102,227.93	3,178,670.06
Tampa & Gulf Coast Railroad Co.....	1,932,279.42	1,194,997.69	737,281.73	37,261.56	600.11	*389,998.13	309,421.93
Tampa & Jacksonville Railway Co.....	147,783.50	117,526.65	30,256.85	10,218.85		*39,747.15	*19,709.15
Tampa Northern Railroad Co.....	99,530.31	41,856.51	57,673.80	46,004.74	1,144.00	17,701.02	28,226.08
Tampa Union Station Co.....				8,503.76		11,780.24	3,276.48
Tavares & Gulf Railroad Co.....	152,708.11	228,916.80	*76,208.69	25,423.06	24.31	*33,779.93	*135,435.99
The Marianna & Blountstown R.R. Co.	104,428.21	61,054.94	43,373.27	9,376.70		*33,460.27	536.30
The Muscle Shoals, Birmingham & Pensacola R. R. Co.	555,208.66	422,276.93	132,931.73	22,281.25		*134,576.66	*23,926.18
The South Georgia Railway Co.....	258,637.12	183,238.09	75,399.03	32,002.36		*46,031.74	*2,635.07
Trans-Florida Central Railroad Co.....	8,110.64	12,367.92	*4,257.28	3,240.00		*1,085.20	*8,582.48
Total.....	\$ 356,607,809.21	\$ 264,748,090.83	\$ 91,859,718.38	\$ 20,760,486.21	\$ 88,746.32	\$ *31,975,018.52	\$ 39,035,467.33

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- (1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.
 (2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.
 (*) Indicates Debit Items.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
OPERATING REVENUE—ENTIRE LINE

NAME OF ROAD	Freight	Passenger	Excess Baggage	Mail
Alabama, Florida & Gulf Railroad Co.	\$ 32,615.20			\$ 2,000.00
Alabama & Western Florida Railroad Co. (1)	7,205.84	\$ 126.88		626.88
Apalachicola Northern Railroad Co.	188,161.24	30,133.84	\$ 154.34	9,286.80
Atlanta & St. Andrews Bay Railway Co.	233,918.53	41,889.16	568.08	10,708.07
Atlantic Coast Line Railroad Co.	68,001,687.40	21,257,076.85	153,682.97	1,619,617.77
Birmingham, Columbus & St. Andrews Railroad Co.	17,480.98	449.77	1.10	1,746.03
Charlotte Harbor & Northern Railway Co. (2)	627,146.48	31,214.38	298.87	6,350.54
Florida Central & Gulf Railway Co.	104,779.42	105.02		
Florida East Coast Railway Co.	17,161,562.05	8,779,486.21	68,031.95	472,157.10
Georgia & Florida Railway	1,600,384.00	259,235.08	1,362.17	29,049.48
Georgia, Florida & Alabama Railway Co.	1,258,671.61	82,167.74	427.32	16,043.99
Georgia, Southern & Florida Railway Co.	4,481,136.77	1,796,028.20	7,055.29	184,888.65
Gulf Ports Terminal Railway Co.	16,204.63	2.96		
Jacksonville Terminal Co.				
Live Oak, Perry & Gulf Railroad Co.	215,684.06	27,227.55	120.66	5,496.09
Louisville & Nashville Railroad Co.	116,617,328.54	22,142,710.20	175,142.10	2,051,519.71
Port St. Joe Dock & Terminal Co.				
St. Johns River Terminal Co.				
Seaboard Air Line Railway Co.	48,858,190.26	12,213,236.58	85,449.95	1,085,971.35
Tampa & Gulf Coast Railroad Co.	1,488,469.68	186,849.81	3,303.76	16,450.01
Tampa & Jacksonville Railway Co.	139,526.83	424.49		1,250.00
Tampa Northern Railroad Co.	406.03			*.04
Tampa Union Station Co.				
Tavares & Gulf Railroad Co.	148,008.16	56.30		2,007.33
The Marianna & Blountstown Railroad Co.	99,117.41	1,154.68	10.61	2,433.64
The Muscle Shoals, Birmingham & Pensacola Railroad Co.	493,752.54			6,352.84
The South Georgia Railway Co.	213,619.73	21,713.62	51.02	7,892.25
Trans-Florida Central Railroad Co.	4,998.66	353.42		786.60
Total	\$ 262,010,056.05	\$ 66,871,642.74	\$ 495,660.19	\$ 5,532,634.49

(1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.

(2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.

(*) Indicates Debit Item.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
OPERATING REVENUE—ENTIRE LINE—(Continued)

NAME OF ROAD	Express	Switching	All Other Revenue	Total
Alabama, Florida & Gulf Railroad Co.			\$ 297.40	\$ 34,912.60
Alabama & Western Florida Railroad Co. (1)		\$ 299.75	52.00	8,310.75
Apalachicola Northern Railroad Co.	\$ 17,551.77	156.00	5,917.54	251,361.53
Atlanta & St. Andrews Bay Railway Co.	12,768.34	423.45	13,113.76	313,389.39
Atlantic Coast Line Railroad Co.	2,827,798.32	433,457.50	2,793,196.26	97,086,517.07
Birmingham, Columbus & St. Andrews Railroad Co.		979.50	124.90	20,782.28
Charlotte Harbor & Northern Railway Co. (2)	9,011.53	2,135.26	150,417.76	826,574.82
Florida Central & Gulf Railway Co.	736.11	48.15	4,626.90	110,295.60
Florida East Coast Railway Co.	1,155,579.81	129,288.28	1,661,354.23	29,427,459.63
Georgia & Florida Railway	22,087.17	9,621.64	51,098.12	1,972,837.66
Georgia, Florida & Alabama Railway Co.	20,319.47	1,581.66	12,385.51	1,391,597.30
Georgia, Southern & Florida Railway Co.	89,553.18	11,365.13	194,526.49	6,764,553.71
Gulf Ports Terminal Railway Co.		572.50		16,780.09
Jacksonville Terminal Co.				
Live Oak, Perry & Gulf Railroad Co.	6,741.83	3,537.91	4,684.69	263,492.79
Louisville & Nashville Railroad Co.	2,731,774.80	946,722.38	2,471,332.73	147,136,530.46
Port St. Joe Dock & Terminal Co.			2,557.80	2,557.80
St. Johns River Terminal Co.		660,554.35	35,761.61	696,315.96
Seaboard Air Line Railway Co.	2,347,101.12	466,885.40	1,968,019.14	67,024,853.80
Tampa & Gulf Coast Railroad Co.	13,754.31	4,309.60	219,142.25	1,932,279.42
Tampa & Jacksonville Railway Co.	382.49	1,897.65	4,302.04	147,783.50
Tampa Northern Railroad Co.	119.34	93,576.32	5,428.66	99,530.31
Tampa Union Station Co.				
Tavares & Gulf Railroad Co.	434.25	177.75	2,024.32	152,708.11
The Marianna & Blountstown Railroad Co.		130.50	1,581.37	104,428.21
The Muscle Shoals, Birmingham & Pensacola Railroad Co.		28,701.35	26,401.93	555,208.66
The South Georgia Railway Co.	2,349.23	1,860.68	11,150.59	258,637.12
Trans-Florida Central Railroad Co.		219.00	1,752.96	81,106.64
Total	\$ 9,258,063.07	\$ 2,798,501.71	\$ 9,641,250.96	\$ 356,607,809.21

(1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.
(2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
OPERATING EXPENSES—ENTIRE LINE

NAME OF ROAD	Maintenance of Way and Structures	Maintenance of Equipment	Traffic Expenses	Transporta- tion Expenses
Alabama, Florida & Gulf Railroad Co.	\$ 15,504.02	\$ 4,295.32	\$ 813.31	\$ 8,729.03
Alabama & Western Florida Railroad Co. (1)	2,899.02	1,528.17	102.34	3,766.11
Apalachicola Northern Railroad Co.	60,038.67	41,536.38	9,263.03	77,717.17
Atlanta & St. Andrews Bay Railway Co.	220,549.30	57,666.12	5,439.18	104,366.52
Atlantic Coast Line Railroad Co.	13,018,939.26	18,518,916.17	1,878,173.05	34,469,600.31
Birmingham, Columbus & St. Andrews Railroad Co.	4,899.61	2,899.54	220.89	9,459.93
Charlotte Harbor & Northern Railway Co. (2)	165,852.81	120,193.78	6,345.57	277,325.96
Florida Central & Gulf Railway Co.	38,074.61	17,777.79	645.32	30,865.92
Florida East Coast Railway Co.	4,904,666.31	4,323,939.62	419,791.11	10,593,578.17
Georgia & Florida Railway	286,397.55	231,792.54	104,763.80	724,444.66
Georgia, Florida & Alabama Railway Co.	294,973.09	198,835.31	44,739.75	400,014.53
Georgia, Southern & Florida Railway Co.	1,002,572.60	1,087,200.68	197,824.64	2,584,220.28
Gulf Ports Terminal Railway Co.	7,426.31	213.13	12.50	8,487.94
Jacksonville Terminal Co.	46,946.03	38,789.92	5,276.52	73,215.40
Live Oak, Perry & Gulf Railroad Co.	21,715,671.86	33,029,477.07	3,061,002.60	50,658,350.96
Louisville & Nashville Railroad Co.	3,930.86	64,577.91	55,776.04	213.26
Port St. Joe Dock & Terminal Co.	8,984,653.41	10,122,638.95	2,371,539.35	421,735.05
Seaboard Air Line Railway Co.	234,720.46	198,191.10	16,411.57	24,850,183.03
Tampa & Gulf Coast Railroad Co.	44,750.42	15,525.09	2,511.47	700,306.99
Tampa & Jacksonville Railway Co.	22,972.62	3,764.33	*29.09	42,957.73
Tampa Northern Railroad Co.	142,465.61	21,192.53	3,329.50	13,810.04
Tampa Union Station Co.	15,888.92	8,634.41	747.37	55,725.55
Tavares & Gulf Railroad Co.	128,961.99	46,024.31	8,651.08	25,348.31
The Marianna & Blountstown Railroad Co.	53,675.79	19,747.62	5,506.66	225,302.96
The Muscle Shoals, Birmingham & Pensacola Railroad Co.	993.79	1,509.67		76,206.90
The South Georgia Railway Co.				9,630.66
Trans-Florida Central Railroad Co.				
Total	\$ 51,483,002.83	\$ 68,168,065.59	\$ 8,143,081.52	\$ 126,445,563.37

(1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.

(2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.

(*) Indicates Credit Item.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
OPERATING EXPENSES—ENTIRE LINE—(Continued)

NAME OF ROAD	Miscellaneous Operations	General Expenses	Transporta- tion for Invest- ment Credit	Total Operating Expenses
Alabama, Florida & Gulf Railroad Co.		\$ 862.43		\$ 30,204.11
Alabama & Western Florida Railroad Co. (1)		824.35		9,119.99
Apalachicola Northern Railroad Co.	\$ 4,024.30	31,227.30		223,806.85
Atlanta & St. Andrews Bay Railway Co.		15,626.12	\$ 89.29	403,557.95
Atlantic Coast Line Railroad Co.	834,480.09	2,049,717.87	68,056.29	70,701,770.46
Birmingham, Columbus & St. Andrews Railroad Co.		1,829.06		19,309.03
Charlotte Harbor & Northern Railway Co. (2)	12,200.81	25,496.53	1.09	607,414.37
Florida Central & Gulf Railway Co.		4,089.57		91,453.21
Florida East Coast Railway Co.	405,426.56	728,801.25	969,604.59	20,406,598.43
Georgia & Florida Railway	2,688.47	98,484.57		1,448,571.59
Georgia, Florida & Alabama Railway Co.		66,461.88	1,559.18	1,003,465.38
Georgia, Southern & Florida Railway Co.	52,322.40	148,510.84	738.44	5,071,913.00
Gulf Ports Terminal Railway Co.		4,620.19		20,760.07
Jacksonville Terminal Co.				
Live Oak, Perry & Gulf Railroad Co.		15,701.20		179,929.07
Louisville & Nashville Railroad Co.	839,001.94	3,578,554.25	419,667.88	112,462,390.80
Port St. Joe Dock & Terminal Co.		2,090.65		6,234.77
St. Johns River Terminal Co.		4,345.58	80.00	546,354.58
Seaboard Air Line Railway Co.	991,169.90	2,290,095.79	357,278.79	49,253,001.64
Tampa & Gulf Coast Railroad Co.		45,847.11	479.54	1,194,997.69
Tampa & Jacksonville Railway Co.		11,781.94		117,526.65
Tampa Northern Railroad Co.		1,341.39	2.78	41,856.51
Tampa Union Station Co.				
Tavares & Gulf Railroad Co.		6,203.61		228,916.80
The Marianna & Blountstown Railroad Co.		10,435.93		61,054.94
The Muscle Shoals, Birmingham & Pensacola Railroad Co.		13,905.19	568.60	422,276.93
The South Georgia Railway Co.		28,101.12		183,238.09
Trans-Florida Central Railroad Co.		233.80		12,367.92
Total	\$ 3,141,314.47	\$ 9,185,189.52	\$ 1,818,126.47	\$ 264,748,090.83

- (1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.
(2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
MILEAGE OPERATED—ENTIRE LINE

NAME OF ROAD	Miles of Road	Second Main Track	Mileage of Industrial Tracks	Miles of Yard Tracks and Sidings	Total
Alabama, Florida & Gulf Railroad Co.	28.81			1.33	30.14
Alabama & Western Florida Railroad Co. (1)	19.25			1.31	20.56
Apalachicola Northern Railroad Co.	99.12			9.02	108.14
Atlanta & St. Andrews Bay Railway Co.	82.00			10.28	92.28
Atlantic Coast Line Railroad Co.	38.00			3.97	41.97
Birmingham, Columbus & St. Andrews Railroad Co.	123.59		5.07	24.04	152.70
Charlotte Harbor & Northern Railway Co. (2)	33.87		9.16	5.98	49.01
Florida Central & Gulf Railway Co.	846.84	326.25	82.12	387.48	1,642.69
Florida East Coast Railway Co.	406.16		17.84	41.50	465.50
Georgia & Florida Railway	4,996.07	678.68	129.17	1,224.91	7,028.83
Georgia, Florida & Alabama Railway Co.	192.86		2.73	25.75	221.34
Georgia, Southern & Florida Railway Co.	401.81	4.59	20.39	94.83	521.62
Gulf Ports Terminal Railway Co.	46.36			3.09	49.45
Jacksonville Terminal Co.	1.11	4.88		36.82	42.81
Live Oak, Perry & Gulf Railroad Co.	89.19			9.62	98.81
Louisville & Nashville Railroad Co.	5,034.08	519.77	685.78	2,099.49	8,339.12
Port St. Joe Dock & Terminal Co.	.72			.71	1.43
St. Johns River Terminal Co.	14.80	2.54		22.48	39.82
Seaboard Air Line Railway Co.	4,032.00	60.13	268.86	1,026.79	5,388.28
Tampa & Gulf Coast Railroad Co.	86.09	1.32	16.34	29.02	132.77
Tampa & Jacksonville Railway Co.	56.00			2.00	58.00
Tampa Northern Railroad Co.	2.72		1.77	1.71	6.20
Tampa Union Station Co.	1.40			.33	1.73
Tavares & Gulf Railroad Co.	37.71		.79	2.66	41.16
The Marianna & Blountstown Railroad Co.	43.56			.99	44.55
The Muscle Shoals, Birmingham & Pensacola R. R. Co.	147.81		5.24	18.99	172.04
The South Georgia Railway Co.	81.60			9.41	91.01
Trans-Florida Central Railroad Co.	10.79			2.01	12.80
Total	16,954.82	1,598.16	1,245.26	5,096.52	24,894.76

(1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.

(2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
RAIL-LINE OPERATIONS—ENTIRE LINE

NAME OF ROAD	Total Revenue Passengers Carried	Average Miles Passengers Carried	Average Revenue per Passenger Carried	Total Tons Freight Revenue Hauled	Average Miles per Ton Hauled	Average Revenue per Ton Hauled
Alabama, Florida & Gulf Railroad Co.				191.82	21.08	\$ 1,700.30
Alabama & Western Florida Railroad Co. (1)	\$ 2.00	13.21	\$ 634.40	71.06	24.09	1,011.01
Apalachicola Northern Railroad Co.	163.58	50.91	1,842.14	980.94	56.55	1,918.17
Atlanta & St. Andrews Bay Railway Co.	237.17	38.27	1,766.20	1,484.67	54.84	1,575.56
Atlantic Coast Line Railroad Co.	47,776.46	127.88	4,449.28	270,254.22	175.81	2,516.21
Birmingham, Columbus & St. Andrews R. R. Co.	7.16	13.08	628.17	229.74	23.18	760.90
Charlotte Harbor & Northern Railway Co. (2)	221.77	38.12	1,407.51	8,663.29	46.27	723.91
Florida Central & Gulf Railway Co.	.91	24.25	1,154.06	2,017.03	12.65	519.47
Florida East Coast Railway Co.	13,792.83	165.92	6,365.25	51,270.36	202.91	3,347.27
Georgia & Florida Railway	1,660.00	48.96	1,561.66	10,889.05	101.13	1,469.72
Georgia, Florida & Alabama Railway Co.	680.32	33.53	1,207.78	10,141.50	100.04	1,241.11
Georgia, Southern & Florida Railway Co.	4,483.56	119.37	4,005.81	30,675.21	176.19	1,460.83
Gulf Ports Terminal Railway Co.	.03	28.33	990.00	216.08	20.58	776.42
Jacksonville Terminal Co. (a)						
Live Oak, Perry & Gulf Railroad Co.	404.38	19.90	673.31	2,143.40	24.17	1,022.77
Louisville & Nashville Railroad Co.	97,236.97	68.20	2,277.19	633,381.78	209.87	1,841.19
Port St. Joe Dock & Terminal Co. (a)						
St. Johns River Terminal Co. (a)						
Seaboard Air Line Railway Co.	30,330.43	113.75	4,026.73	209,660.80	173.47	2,330.35
Tampa & Gulf Coast Railroad Co.	1,030.05	49.98	1,813.98	13,679.20	40.12	1,088.13
Tampa & Jacksonville Railway Co.	8.00	20.89	530.61	932.51	20.00	1,496.25
Tampa Northern Railroad Co. (b)						
Tampa Union Station Co. (a)						
Tavares & Gulf Railroad Co.	1.08	12.69	521.30	1,270.08	18.73	1,165.35
The Marianna & Blountstown Railroad Co.	19.37	17.57	596.12	823.56	22.48	1,203.50
The Muscle Shoals, B'ham & Pensacola R. R. Co.				3,085.58	93.26	1,600.19
The South Georgia Railway Co.	241.34	23.20	891.42	1,890.96	33.00	1,129.68
Trans-Florida Central Railroad Co.	7.40	10.79	477.59	50.01	10.79	999.53

(1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.

(2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.

(a) Not applicable.

(b) Included in Seaboard Air Line.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
INVESTMENT IN ROAD AND EQUIPMENT—STATE OF FLORIDA

NAME OF ROAD.	Miles of Road Owned Florida	Investment in Road	Investment in Equipment	Other Investments	Total Investments	
Alabama, Florida & Gulf Railroad Co.	9.72	\$ 46,165.34	\$ 2,859.33		\$ 49,024.70	
Alabama & Western Florida Railroad Co. (1) (a)	19.25	250,000.00			250,000.00	
Apalachicola Northern Railroad Co.	98.68	2,754,362.05	180,582.89		2,934,944.94	
Atlanta & St. Andrews Bay Railway Co.	66.00	1,266,646.40	133,670.80		1,400,317.20	
Atlantic Coast Line Railroad Co.	1,820.61	65,567,127.29	22,664,191.38	\$ 93,133.45	88,324,452.12	
Birmingham, Columbus & St. Andrews Railroad Co.	19.25	5,378.27	27,796.54		33,174.81	
Charlotte Harbor & Northern Railway Co. (2) (b)						
Florida Central & Gulf Railway Co.	29.54	718,182.85	26,509.39	3,457.99	748,150.23	
Florida East Coast Railway Co.	839.65	96,713,662.04	20,230,138.65	376,728.84	117,320,529.53	
Georgia & Florida Railway	13.31	150,130.77	28,635.04	10,304.21	189,070.02	
Georgia, Florida & Alabama Railway Co.	84.30	1,097,034.90	348,850.03	11,362.99	1,457,247.92	
Georgia, Southern & Florida Railway Co.	152.90	3,764,135.96	1,544,341.26	910.68	5,309,387.90	
Gulf Ports Terminal Railway Co.	30.30	284,080.19	16,191.90	12,466.13	312,738.22	
Jacksonville Terminal Co.	42.81	3,976,620.38	159,326.39	164,456.15	4,300,402.92	
Live Oak, Perry & Gulf Railroad Co.	87.69	1,377,743.19	143,655.51	10,001.80	1,531,400.50	
Louisville & Nashville Railroad Co.	245.38	6,624,032.70	3,035,536.53	389.46	9,659,958.69	
Port St. Joe Dock & Terminal Co.	.72	1,117,153.43			1,117,153.43	
St. Johns River Terminal Co.	38.42	1,477,746.34	32,592.89	*18,167.17	1,492,172.06	
Seaboard Air Line Railway Co.	1,013.07	47,596,104.16	12,936,940.14	164,659.00	60,697,703.30	
Tampa & Gulf Coast Railroad Co.	78.27	1,818,323.16	55,993.55	46,923.42	1,921,240.13	
Tampa & Jacksonville Railway Co.	56.00	682,687.25	462,176.73	34,980.34	1,179,844.32	
Tampa Northern Railroad Co.	61.76	2,405,016.51	68,539.76		2,473,556.27	
Tampa Union Station Co.	1.73	256,271.59		17,601.10	273,872.69	
Tavares & Gulf Railroad Co. (c)	37.71	92,001.26	32,500.99	557,895.60	682,397.85	
The Marianna & Blountstown Railroad Co.	28.56	162,556.49	33,979.27		196,535.76	
The Muscle Shoals, Birmingham & Pensacola R. R. Co.	49.51	982,819.09	22,654.60	1,390.86	1,006,864.55	
The South Georgia Railway Co.	44.58	302,990.69	51,223.90	2,904.77	357,119.36	
Trans-Florida Central Railroad Co.	16.04	229,356.66	16,945.72	29,338.71	275,641.09	
Total		4,985.76	\$ 241,718,328.96	\$ 62,255,833.22	\$ 1,520,738.33	\$ 305,494,900.51

(1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.

(2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.

(a) Not separated as between Road, Equipment and Other Investments.

(b) Included in Seaboard Air Line Railway Co.

(c) Not separated prior to June 30, 1914.

(*) Indicates Credit.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
OPERATING REVENUES—STATE OF FLORIDA

NAME OF ROAD	Freight	Passenger	Excess Baggage	Mail
Alabama, Florida & Gulf Railroad Co.	\$ 5,288.37			\$ 673.91
Alabama & Western Florida Railroad Co. (1)	7,205.84	\$ 126.88		626.28
Apalachicola Northern Railroad Co.	188,161.24	30,133.84	\$ 154.34	9,286.80
Atlanta & St. Andrews Bay Railway Co.	187,134.83	33,511.32	454.46	8,566.49
Atlantic Coast Line Railroad Co.	21,603,014.55	5,955,199.64	33,064.48	397,745.73
Birmingham, Columbus & St. Andrews Railroad Co.	17,480.98	449.77	1.10	1,746.03
Charlotte Harbor & Northern Railway Co. (2)	627,146.48	31,214.38	298.87	6,350.54
Florida Central & Gulf Railway Co.	104,779.42	105.02		
Florida East Coast Railway Co.	17,161,562.05	8,779,486.21	68,031.95	472,157.10
Georgia & Florida Railway	23,371.18	1,811.59	43.64	307.47
Georgia, Florida & Alabama Railway Co.	300,081.78	32,900.83	170.89	7,539.20
Georgia, Southern & Florida Railway Co.	943,794.77	444,074.12	1,704.15	39,103.95
Gulf Ports Terminal Railway Co.	16,204.63	2.96		
Jacksonville Terminal Co.				
Live Oak, Perry & Gulf Railroad Co.	215,684.06	27,227.55	120.66	5,496.09
Louisville & Nashville Railroad Co.	2,032,103.06	915,996.92	8,384.61	56,732.69
Port St. Joe Dock & Terminal Co.				
St. Johns River Terminal Co.				
Seaboard Air Line Railway Co.	14,291,260.37	4,886,062.97	30,079.13	257,434.22
Tampa & Gulf Coast Railroad Co.	1,488,469.68	186,849.81	3,303.76	16,450.01
Tampa & Jacksonville Railway Co.	139,526.83	424.49		1,250.00
Tampa Northern Railroad Co.	406.03			*.04
Tampa Union Station Co.				
Tavares & Gulf Railroad Co.	148,008.16	56.30		2,007.33
The Marianna & Blountstown Railroad Co.	99,117.41	1,154.68	10.61	2,433.64
The Muscle Shoals, Birmingham & Pensacola Railroad Co.	145,950.56			2,147.90
The South Georgia Railway Co.	74,189.71	8,906.97	2.05	4,103.43
Trans-Florida Central Railroad Co.	4,998.66	353.42		786.60
Total	\$ 59,824,940.65	\$ 21,336,049.67	145,824.70	\$ 1,292,945.37

(1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.

(2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.

(*) Indicates Debit Item.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
OPERATING REVENUES—STATE OF FLORIDA—(Continued)

NAME OF ROAD	Express	Switching	All Other	Total Revenue
Alabama, Florida & Gulf Railroad Co.....			\$ 77.24	\$ 6,039.52
Alabama & Western Florida Railroad Co. (1).....		\$ 299.75	52.00	8,310.75
Apalachicola Northern Railroad Co.....	\$ 17,551.77	156.00	5,917.54	251,361.53
Atlanta & St. Andrews Bay Railway Co.....	10,214.69	321.75	11,601.84	251,805.38
Atlantic Coast Line Railroad Co.....	1,079,753.62	139,743.37	1,121,672.65	30,330,194.04
Birmingham, Columbus & St. Andrews Railroad Co.....		979.50	124.90	20,782.28
Charlotte Harbor & Northern Railway Co. (2).....	9,011.53	2,135.26	150,417.76	826,574.82
Florida Central & Gulf Railway Co.....	736.11	48.15	4,626.90	110,295.60
Florida East Coast Railway Co.....	1,155,579.81	129,288.28	1,661,354.23	29,427,459.63
Georgia & Florida Railway.....	157.40	220.50	971.67	26,883.45
Georgia, Florida & Alabama Railway Co.....	8,100.55	975.15	8,367.39	358,135.79
Georgia, Southern & Florida Railway Co.....	22,118.31	1,619.49	49,272.19	1,501,686.98
Gulf Ports Terminal Railway Co.....		572.50		16,780.09
Jacksonville Terminal Co.....				
Live Oak, Perry & Gulf Railroad Co.....	6,741.83	3,537.91	4,684.69	263,492.79
Louisville & Nashville Railroad Co.....	112,607.99	23,997.15	262,765.67	3,412,588.09
Port St. Joe Dock & Terminal Co.....			2,557.80	2,557.80
St. Johns River Terminal Co.....		660,554.35	35,761.61	696,315.96
Seaboard Air Line Railway Co.....	827,294.68	151,467.87	948,173.66	21,391,772.90
Tampa & Gulf Coast Railroad Co.....	13,754.31	4,309.60	219,142.25	1,932,279.42
Tampa & Jacksonville Railway Co.....	382.49	1,897.65	4,302.04	147,783.50
Tampa Northern Railroad Co.....	119.34	93,576.32	5,428.66	99,530.31
Tampa Union Station Co.....				
Tavares & Gulf Railroad Co.....	434.25	177.75	2,024.32	152,708.11
The Marianna & Blountstown Railroad Co.....			1,711.87	104,428.21
The Muscle Shoals, Birmingham & Pensacola Railroad Co.....		9,703.93	8,926.50	166,728.89
The South Georgia Railway Co.....	1,221.53	791.51	8,315.13	97,530.33
Trans-Florida Central Railroad Co.....		219.00	1,752.96	8,110.64
Total.....	\$ 3,265,780.21	\$ 1,226,592.74	\$ 4,520,003.47	\$ 91,612,136.81

- (1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.
(2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
OPERATING EXPENSES—STATE OF FLORIDA

NAME OF ROAD	Maintenance of Way and Structures	Maintenance of Equipment	Traffic Expenses	Transporta- tion Expenses
Alabama, Florida & Gulf Railroad Co.....	\$ 5,224.82	\$ 1,447.49	\$ 276.58	\$ 2,941.55
Alabama & Western Florida Railroad Co. (1).....	2,899.02	1,528.17	102.34	3,766.11
Apalachicola Northern Railroad Co.....	60,038.67	41,536.38	9,263.03	77,717.17
Atlanta & St. Andrews Bay Railway Co.....	196,391.55	46,132.92	4,351.37	83,493.22
Atlantic Coast Line Railroad Co.....	4,067,116.63	5,785,309.41	586,741.26	10,768,303.13
Birmingham, Columbus & St. Andrews Railroad Co.....	4,899.61	2,899.54	220.89	9,459.93
Charlotte Harbor & Northern Railway Co. (2).....	165,852.81	120,193.78	6,345.57	277,325.96
Florida Central & Gulf Railway Co.....	38,074.61	17,777.79	645.32	30,865.92
Florida East Coast Railway Co.....	4,904,666.31	4,323,939.62	419,791.11	10,593,578.17
Georgia & Florida Railway.....	9,246.29	4,894.17	2,627.83	16,978.85
Georgia, Florida & Alabama Railway Co.....	107,112.58	58,894.82	15,205.01	138,423.40
Georgia, Southern & Florida Railway Co.....	307,831.37	236,401.61	44,395.98	657,096.61
Gulf Ports Terminal Railway Co.....	4,881.81	124.56	8.25	5,842.74
Jacksonville Terminal Co.....				
Live Oak, Perry & Gulf Railroad Co.....	46,946.03	38,789.92	5,276.52	73,215.40
Louisville & Nashville Railroad Co.....	1,099,523.09	789,056.44	76,046.29	1,569,370.08
Port St. Joe Dock & Terminal Co.....	3,930.86			213.26
St. Johns River Terminal Co.....	64,577.91	55,776.04		421,735.05
Seaboard Air Line Railway Co.....	3,649,184.05	3,040,360.37	733,288.27	8,494,417.85
Tampa & Gulf Coast Railroad Co.....	234,720.46	198,191.10	16,411.57	700,306.99
Tampa & Jacksonville Railway Co.....	44,750.42	15,525.09	2,511.47	42,957.73
Tampa Northern Railroad Co.....	22,972.62	3,764.33	(b) 29.09	13,810.04
Tampa Union Station Co.....				
Tavares & Gulf Railroad Co.....	142,465.61	21,192.53	3,329.50	55,725.55
The Marianna & Blountstown Railroad Co.....	15,888.92	8,634.41	747.37	25,348.31
The Muscle Shoals, Birmingham & Pensacola Railroad Co.....	43,602.05	15,560.83	2,924.93	76,174.95
The South Georgia Railway Co.....	12,021.54	4,333.33	1,200.14	16,670.80
Trans-Florida Central Railroad Co.....	993.79	1,509.67		9,630.66
Total.....	\$ 15,255,813.43	\$ 14,833,774.32	\$ 1,931,681.51	\$ 34,165,369.43

- (1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.
 (2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.
 (b) Indicates Credit Item.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
OPERATING EXPENSES—STATE OF FLORIDA—(Continued)

NAME OF ROAD	Miscellaneous Operations	General Expenses	Transportation for Investment Credit	Total Operating Expenses
Alabama, Florida & Gulf Railroad Co.		\$ 290.73		\$ 10,181.17
Alabama & Western Florida Railroad Co. (1)		824.35		9,119.99
Apalachicola Northern Railroad Co.	\$ 4,024.30	31,227.30		223,806.85
Atlanta & St. Andrews Bay Railway Co.		12,500.90	\$ 89.29	342,780.67
Atlantic Coast Line Railroad Co.	260,691.57	640,331.87	21,260.78	22,087,233.09
Birmingham, Columbus & St. Andrews Railroad Co.		1,829.06		19,309.03
Charlotte Harbor & Northern Railway Co. (2)	12,200.81	25,496.53	1.09	607,414.37
Florida Central & Gulf Railway Co.		4,089.57		91,453.21
Florida East Coast Railway Co.	405,426.56	728,801.25	969,604.59	20,406,598.43
Georgia & Florida Railway	89.44	2,470.83		36,307.41
Georgia, Florida & Alabama Railway Co.		22,616.09	397.71	341,854.19
Georgia, Southern & Florida Railway Co.	12,466.79	40,928.60	(a) 5.21	1,299,126.17
Gulf Ports Terminal Railway Co.		3,210.04		14,067.40
Jacksonville Terminal Co.				
Live Oak, Perry & Gulf Railroad Co.		15,701.20		179,929.07
Louisville & Nashville Railroad Co.	70,893.34	96,711.70	2,005.28	3,699,595.66
Port St. Joe Dock & Terminal Co.		2,090.65		6,234.77
St. Johns River Terminal Co.		4,345.58	80.00	546,354.58
Seaboard Air Line Railway Co.	423,101.50	711,069.03	129,436.47	16,921,984.60
Tampa & Gulf Coast Railroad Co.		45,847.11	4,795.54	1,194,997.69
Tampa & Jacksonville Railway Co.		11,781.94		117,526.65
Tampa Northern Railroad Co.		1,341.39	2.78	41,856.51
Tampa Union Station Co.				
Tavares & Gulf Railroad Co.		6,203.61		228,916.80
The Marianna & Blountstown Railroad Co.		10,435.93		61,054.94
The Muscle Shoals, Birmingham & Pensacola Railroad Co.		4,701.35	192.24	142,771.87
The South Georgia Railway Co.		6,151.33		40,377.14
Trans-Florida Central Railroad Co.		233.80		12,367.92
Total	\$ 1,188,894.31	\$ 2,431,231.74	\$ 1,123,544.56	\$ 68,683,220.18

- (1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.
 (2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.
 (a) Indicates Debit Item.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
MILEAGE OPERATED (Exclusive of Yard Tracks)—STATE OF FLORIDA

NAME OF ROAD	LINE OWNED		Lines of Proprietary Companies	Line Operated Under Lease
	Main Line	Branches and Spurs		
Alabama, Florida & Gulf Railroad Co.	9.72			
Alabama & Western Florida Railroad Co. (1)	19.25			
Apalachicola Northern Railroad Co.	95.62	3.06		
Atlanta & St. Andrews Bay Railway Co.	66.00			
Atlantic Coast Line Railroad Co.	1,052.03	756.45		13.87
Birmingham, Columbus & St. Andrews Railroad Co.	19.25			18.75
Charlotte Harbor & Northern Railway Co. (2)				100.73
Florida Central & Gulf Railway Co.	29.54			
Florida East Coast Railway Co.	502.65	337.00		
Georgia & Florida Railway	13.31			
Georgia, Florida & Alabama Railway Co.	73.07	11.23		
Georgia, Southern & Florida Railway Co.	152.90			
Gulf Ports Terminal Railway Co.	18.00	12.30		
Jacksonville Terminal Co.	5.99			
Live Oak, Perry & Gulf Railroad Co.	72.50	15.19		
Louisville & Nashville Railroad Co.	216.68	28.70		
Port St. Joe Dock & Terminal Co.	.72			
St. Johns River Terminal Co.	15.94			
Seaboard Air Line Railway Co.	973.78	34.54	7.26	455.44
Tampa & Gulf Coast Railroad Co.	76.14	2.13		
Tampa & Jacksonville Railway Co.	56.00			
Tampa Northern Railroad Co.	2.72			
Tampa Union Station Co.	1.40			
Tavares & Gulf Railroad Co.	34.32			
The Marianna & Blountstown Railroad Co.	28.56			
The Muscle Shoals, Birmingham & Pensacola Railroad Co.	45.11	4.40		
The South Georgia Railway Co.	44.58			
Trans-Florida Central Railroad Co.	10.68			
Total	3,636.46	1,205.00	7.26	588.79

- (1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.
(2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
MILEAGE OPERATED (Exclusive of Yard Tracks)—STATE OF FLORIDA—(Continued)

NAME OF ROAD	Line Operated Under Contract	Line Operated Under Track- age Rights	Total Mileage Operated	New Line Constructed During Year
Alabama, Florida & Gulf Railroad Co.			9.72	
Alabama & Western Florida Railroad Co. (1)			19.25	
Apalachicola Northern Railroad Co.		.44	99.12	
Atlanta & St. Andrews Bay Railway Co.			66.00	
Atlantic Coast Line Railroad Co.	111.07	9.85	1,943.27	63.16
Birmingham, Columbus & St. Andrews Railroad Co.			38.00	
Charlotte Harbor & Northern Railway Co. (2)		22.86	123.59	
Florida Central & Gulf Railway Co.		4.33	33.87	
Florida East Coast Railway Co.	4.83	2.36	846.84	
Georgia & Florida Railway			13.31	
Georgia, Florida & Alabama Railway Co.			84.30	
Georgia, Southern & Florida Railway Co.		9.45	162.35	
Gulf Ports Terminal Railway Co.			30.30	
Jacksonville Terminal Co.			5.99	
Live Oak, Perry & Gulf Railroad Co.		1.50	80.19	
Louisville & Nashville Railroad Co.		.98	246.36	
Port St. Joe Dock & Terminal Co.			.72	
St. Johns River Terminal Co.		1.40	17.34	4.29
Seaboard Air Line Railway Co.		6.52	1,477.54	
Tampa & Gulf Coast Railroad Co.		7.82	86.09	
Tampa & Jacksonville Railway Co.			56.00	
Tampa Northern Railroad Co.	.85		3.57	
Tampa Union Station Co.			1.40	
Tavares & Gulf Railroad Co.		3.39	37.71	
The Marianna & Blountstown Railroad Co.		15.00	43.56	
The Muscle Shoals, Birmingham & Pensacola Railroad Co.		.47	49.98	
The South Georgia Railway Co.			44.58	
Trans-Florida Central Railroad Co.		.11	10.79	
Total	116.75	86.48	5,640.74	67.45

(1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.

(2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.

STATISTICS OF RAILROAD COMPANIES—CALENDAR YEAR 1926
TONS REVENUE FREIGHT CARRIED—STATE OF FLORIDA

NAME OF ROAD	Products of Agriculture	Animals and Products	Products of Mines	Products of Forests	Manufactures and Miscellaneous	Merchandise All L. C. L. Freight	Grand Total
Alabama, Florida & Gulf Railroad Co.	7,273	402	571	651	3,870	432	13,199
Alabama & Western Florida Railroad Co. (1)				6,746	50	310	7,106
Apalachicola Northern Railroad Co.	272	571	2,173	64,324	7,004	6,413	80,757
Atlanta & St. Andrews Bay Railway Co.	7,101	394	48,883	37,264	36,922	6,729	137,293
Atlantic Coast Line Railroad Co.	1,059,057	123,176	8,099,176	2,384,563	3,077,262	367,883	15,111,117
Birmingham, Columbus & St. Andrews Railroad Co.	31			21,687	454	802	22,974
Charlotte Harbor & Northern Railway Co. (2)	23,681	285	637,234	110,531	89,244	5,354	866,329
Florida Central & Gulf Railway Co.			97,286	31,117	71,984	1,316	201,703
Florida East Coast Railway Co.	370,655	122,627	1,956,418	645,787	1,837,594	193,955	5,127,036
Georgia & Florida Railway	5,834	772	14,445	18,722	29,824	3,027	72,624
Georgia, Florida & Alabama Railway Co.	86,414	61,297	253,682	140,753	246,671	21,125	809,942
Georgia, Southern & Florida Railway Co.	141,330	61,793	608,763	240,518	1,194,150	53,862	2,300,416
Gulf Ports Terminal Railway Co.			1,115	19,096	1,135	262	21,608
Jacksonville Terminal Co. (3)							
Live Oak, Perry & Gulf Railroad Co.	4,533	184	56,207	129,688	12,815	10,913	214,340
Louisville & Nashville Railroad Co.	145,666	18,300	445,490	635,671	426,802	86,335	1,758,264
Port St. Joe Dock & Terminal Co. (3)							
St. Johns River Terminal Co. (3)							
Seaboard Air Line Railway Co.	572,624	112,119	5,040,536	1,161,460	2,183,757	224,720	9,295,216
Tampa & Gulf Coast Railroad Co.	39,525	3,118	667,065	157,311	485,438	15,463	1,367,920
Tampa & Jacksonville Railway Co.	12,080	156	28,420	15,726	33,085	3,784	93,251
Tampa Northern Railroad Co. (3)							
Tampa Union Station Co. (3)							
Tavares & Gulf Railroad Co.	20,897		63,280	9,661	31,454	1,716	127,008
The Marianna & Blountstown Railroad Co.	3,662	39	1,611	65,547	6,976	4,521	82,356
The Muscle Shoals, Birmingham & Pensacola R. R. Co.	4,234	524	79,562	60,064	74,261	4,037	222,682
The South Georgia Railway Co.	5,743	59	2,688	22,653	3,522	3,154	37,819
Trans-Florida Central Railroad Co.	26	20	3,394	239	586	736	5,001
Total	2,510,638	505,836	18,107,999	5,979,779	9,854,860	1,016,849	37,975,961

- (1) Commenced operations September 26, 1926. Previously operated as Birmingham, Columbus & St. Andrews Railroad Co.
 (2) Operated by Seaboard Air Line Railway Co. subsequent to November 9, 1926.
 (3) Not applicable.

WRECKS AND ACCIDENTS, 1927

CLASSIFICATION OF WRECKS AND ACCIDENTS		Apalachicola North- ern R. R. Co.	Atlanta & St. An- drews Bay Ry. Co.	Atlantic Coast Line R. R. Co.	Florida East Coast R. R. Co.	Georgia, Florida & Alabama Ry. Co.	Louisville & Nashville R. R. Co.	Seaboard Air Line Ry. Co.	Total.
I. Collisions:	1. Negligence or carelessness of employees.	.....	.....	3	1	.....	.....	6	10
	2. Weather conditions .....	.....	.....	.....	.....	.....	.....	.....	1
	3. Mechanical equipment, signals, etc.....	.....	.....	1	.....	.....	.....	.....	1
II. Derailments:	1. Negligence or carelessness of employees.	.....	.....	.....	2	.....	.....	9	11
	2. Washouts, etc. ....	.....	.....	.....	2	.....	.....	.....	2
	3. Track defects	1	.....	7	3	.....	.....	7	18
	4. Way and structure defects.....	.....	1	.....	.....	.....	.....	.....	1
	5. Car equipment defects.....	.....	.....	4	6	.....	1	12	23
	6. Engine equipment defects.....	.....	.....	.....	.....	.....	.....	.....	.....
	7. Not otherwise classified.....	.....	.....	.....	4	.....	.....	.....	4
III. Explosions:	1. Negligence or carelessness of employees.	.....	.....	.....	.....	.....	.....	.....	.....
	Defective equipment .....	.....	.....	.....	.....	.....	.....	.....	.....
IV. Miscellaneous:	1. Improper loading .....	.....	.....	.....	.....	.....	.....	.....	.....
	2. Animal on track.....	.....	.....	1	.....	.....	1	.....	2
	3. Other obstructions on track.....	.....	.....	1	.....	1	.....	2	4
	4. Criminal intent, tampered switches, etc.	.....	.....	.....	.....	.....	.....	.....	.....

WRECKS AND ACCIDENTS, 1927—Continued

CLASSIFICATION OF WRECKS AND ACCIDENTS		Apalachicola North- ern R. R. Co.	Atlanta & St. An- drews Bay Ry. Co.	Atlantic Coast Line R. R. Co.	Florida East Coast R. R. Co.	Georgia, Florida & Alabama Ry. Co.	Louisville & Nash- ville R. R. Co.	Seaboard Air Line Ry. Co.	Total.
V. Personal Accidents:	1. Employees on duty.....	.....	.....	2	6	1	.....	9	18
	2. Employees off duty.....	.....	.....	2	1	.....	.....	1	4
	3. Passengers .....	.....	.....	1	.....	.....	1	2	4
	4. Trespassers .....	.....	.....	.....	.....	.....	.....	.....	.....
	(a) Walking on track, or crossing track .....	.....	.....	4	7	1	.....	1	13
	(b) At public crossings.....	.....	.....	.....	3	.....	.....	.....	3
	(c) Beating way on train.....	.....	.....	1	1	.....	.....	.....	2
	(d) Suicide .....	.....	.....	1	.....	.....	.....	.....	1
	(e) Other causes .....	.....	.....	1	.....	.....	.....	.....	1
VI. Grade Crossings:	1. Automobile accidents .....	.....	1	9	9	1	1	33	54
	2. Other vehicle accidents.....	.....	.....	.....	.....	.....	.....	.....	.....
Grade Crossing Casualties:		.....	.....	.....	.....	.....	.....	.....	.....
	Killed .....	.....	.....	.....	.....	.....	.....	.....	.....
	Wounded .....	.....	.....	.....	.....	.....	.....	.....	.....
Other Casualties:		.....	.....	.....	.....	.....	.....	.....	.....
	Employees killed .....	.....	.....	6	7	.....	1	6	20
	Employees wounded .....	.....	.....	5	4	1	.....	25	35
	Others killed.....	.....	1	15	23	3	4	10	56
	Others wounded .....	.....	.....	21	7	1	4	9	42
Damage:		.....	.....	.....	.....	.....	.....	.....	.....
	Track	\$15,000	\$ 1,500	\$ 8,752	\$ 7,722	\$ 95.00	.....	\$ 5,060	\$ 38,129
	Equipment	5,000	1,525	59,145	32,218	35.00	.....	51,715	149,638

STATISTICS OF BRIDGE COMPANIES—CALENDAR YEAR 1926.
TAMPA & ST. PETERSBURG BRIDGE COMPANY

GENERAL BALANCE SHEET—DECEMBER 31, 1926

ASSETS

Investment in Road and Equipment	\$4,866,558.97
Sinking Funds	5,666.47
Miscellaneous Physical Property	18,210.80
Current Assets	208,465.78
Unadjusted Debits	212,419.03
Grand Total	\$5,311,321.05

LIABILITIES

Capital Stock	\$2,000,000.00
Funded Debt Unmatured	2,934,500.00
Current Liabilities	168,101.89
Unadjusted Credits	199,484.59
Profit and Loss	9,234.57
Grand Total	\$5,311,321.05

PROFIT AND LOSS ACCOUNT—CALENDAR YEAR 1926

	Debit.	Credit.
Credit balance at beginning of year		\$ 43,886.57
Debit balance transferred from income	\$ 31,040.27	
Miscellaneous Debits	3,611.73	
Credit Balance	9,234.57	
Total	\$ 43,886.57	\$ 43,886.57

INCOME ACCOUNT—CALENDAR YEAR 1926

Operating Revenues (tolls)	\$740,166.40
Operating Expenses:	
Maintenance of Way and Structures	\$173,822.10
Maintenance of Equipment	3,188.05
Traffic Expenses	39,704.88
Transportation Expenses	10,355.19
General Expenses	72,489.33
Net Revenue from Operations	\$ 440,606.85
Tax Accruals	39,203.71
Bridge Operating Income	\$401,403.14
Revenues from Miscellaneous Operations	150.00
Total Operating Income	\$401,553.14
Non-operating Income	3,551.58
Gross Income	\$405,104.72
Deductions from Gross Income	194,144.99
Net Income	\$210,959.73
Dividend Appropriations of Income	242,000.00
Income Balance transferred to Profit and Loss (debit)	\$ 31,040.27

STATISTICS OF EXPRESS COMPANIES—CALENDAR YEAR 1926
GENERAL BALANCE SHEET—ENTIRE LINE

ASSETS	American Rail- way Express Company	Southeastern Express Company
Real Property and Equipment.....	\$ 43,725,545.71	\$ 1,274,159.53
Other Investments:		
Bonds.....	9,502,543.10	
Certificates of Time Deposits.....	4,812.35	
Cash.....	21,484,930.37	1,316,831.04
Special Deposits.....	14,209.36	161.66
Loans and Notes Receivable.....	2,004,684.92	
Traffic Balances Receivable.....	3,292.28	22,322.29
Net Balances Receivable from Agents and Messengers.....	8,124,484.88	89,802.74
Miscellaneous Accounts Receivable.....	735,807.24	43,840.95
Material and Supplies.....	1,948,697.70	12,962.42
Interest, Dividends and Rents Re- ceivable.....	117,280.92	
Working Fund Advances.....	26,935.00	
Other Current Assets.....	3,585.89	
Deferred Assets.....	431,986.87	
Unadjusted Debits.....	1,958,554.85	24,435.75
Grand Total.....	\$ 90,087,351.44	\$ 2,784,516.38
LIABILITIES		
Total Stock Liabilities.....	\$ 34,642,000.00	\$ 1,000,000.00
Traffic Balances Payable.....	201,452.73	
Audited Accounts and Wages Unpaid.....	5,134,847.63	246,833.15
Miscellaneous Accounts Payable.....	2,662,478.39	203,990.87
Matured Interest, Dividends and Rents Unpaid.....	240,118.50	35,000.00
Express Privilege Liabilities.....	18,140,182.97	499,891.46
Estimated Tax Liability.....	1,021,572.19	18,181.78
Unmatured Interest, Dividends and Rents Payable.....		10,092.92
Other Current Liabilities.....	765,452.63	
Deferred Liabilities.....	1,529,729.65	
Operating and Insurance Reserves.....	4,803,957.70	52,611.01
Accrued Depreciation—Buildings.....	2,845,015.90	53,647.53
Accrued Depreciation—Equipment.....	14,861,691.42	547,862.40
Other Unadjusted Credits.....	23,982.09	8,693.96
Profit and Loss Balance.....	3,214,869.64	107,711.30
Grand Total.....	\$ 90,087,351.44	\$ 2,784,516.38

STATISTICS OF EXPRESS COMPANIES—CALENDAR YEAR 1926.
INVESTMENT IN REAL PROPERTY AND EQUIPMENT—ENTIRE COMPANY AND STATE OF FLORIDA

NAME OF ACCOUNT	American Railway Express Company		Southeastern Express Company	
	Entire Company	State of Florida	Entire Company	State of Florida
Land	\$ 4,684,836.49	\$ 123,566.07	\$ 11,081.50	.....
Building and appurtenances on land owned.....	7,951,321.09	115,585.39	27,567.68	.....
Buildings and appurtenances on land not owned	3,150,461.65	151,439.13	136,404.48	.....
Improvements to buildings not owned	322,376.48	9,200.22	60,849.98	\$ 3,294.36
Cars	925,938.87	.....	.....	.....
Horses	1,664,526.58	2,880.65	21,857.37	.....
Automobiles	15,789,871.52	372,173.26	762,992.68	21,479.22
Wagons and sleighs	1,851,213.76	7,485.54	56,280.18	.....
Harness Equipment	317,299.02	1,114.39	5,335.58	1,199.87
Office furniture and equipment	2,999,843.09	60,310.66	81,986.41	279.70
Office safes	498,375.91	8,057.25	25,188.70	2,742.80
Trucks	2,277,837.23	87,086.77	68,306.79	.....
Stable equipment	21,144.21	32.80	59.12	.....
Garage equipment	453,067.37	10,873.49	1,512.47	76.18
Line equipment	537,068.74	108.94	14,736.59	.....
Shop equipment	231,502.82	333.20	.....	.....
Miscellaneous equipment	48,860.88	.....	.....	.....
Total Real Property and Equipment.....	\$ 43,725,545.71	\$ 950,247.76	\$ 1,274,159.53	\$ 29,072.13

STATISTICS OF EXPRESS COMPANIES—CALENDAR YEAR 1926
PROFIT AND LOSS ACCOUNT—ENTIRE COMPANY

ITEM	American Rail- way Express Company	Southeastern Express Company
Credit balance at beginning of year.....	\$ 2,852,513.24	\$ 77,179.40
Credit balance transferred from income.....	239,826.67	29,646.68
Profit on real property and equipment sold.....	104,974.23	273.94
Unrefundable overcharges.....	2,815.34	611.28
Miscellaneous credits.....	26,932.08	
Miscellaneous debits.....	12,191.92	
Credit balance at December 31, 1926.....	\$ 3,214,869.64	\$ 107,711.30

STATISTICS OF EXPRESS COMPANIES—CALENDAR YEAR 1926
INCOME ACCOUNT—ENTIRE COMPANY

ITEM	American Rail- way Express Company	Southeastern Express Company
Operating Income:		
Charges for transportation.....	\$ 294,519,013.86	\$ 8,256,750.41
Express privileges—Debit.....	147,812,158.57	4,021,219.32
Revenue from transportation.....	\$ 146,706,855.29	\$ 4,235,531.09
Revenue from operations other than transportation.....	3,390,246.83	120,821.11
Total operating revenue.....	\$ 150,097,102.12	\$ 4,356,352.20
Operating expenses.....	146,824,844.53	4,195,682.56
Net operating revenue.....	\$ 3,272,257.59	\$ 160,669.64
Uncollectible revenue from transporta- tion.....	\$ 18,663.46	\$ 1,926.23
Express taxes.....	2,143,390.58	82,500.00
Operating income.....	\$ 1,110,203.55	\$ 76,243.41
Other Income:		
Rent from real property and equipment used jointly.....	\$ 148.19	
Miscellaneous rent income.....	305,895.84	
Income from funded securities.....	395,264.45	
Income from unfunded securities and accounts.....	535,772.07	\$ 23,403.27
Total other income.....	\$ 1,237,080.55	\$ 23,403.27
Gross income.....	\$ 2,347,284.10	\$ 99,646.68
Deductions from Gross Income:		
Rent for real property and equipment used jointly.....	\$ 1,360.81	
Interest on unfunded debt.....	2,052.29	
Miscellaneous income debits.....	25,524.33	
Total deductions from gross income.....	\$ 28,937.43	
Net income.....	\$ 2,318,346.67	\$ 99,646.68
Dividend appropriations of income.....	2,078,520.00	70,000.00
Income balance transferred to Profit and Loss (Credit).....	\$ 239,826.67	\$ 29,646.68

STATISTICS OF EXPRESS COMPANIES—CALENDAR YEAR 1926
OPERATING REVENUE—ENTIRE COMPANY AND STATE OF FLORIDA

ACCOUNT	American Railway Express Company			
	Entire Company	State of Florida		
		Intrastate	Interstate	Total
Transportation:				
Express, Domestic	\$ 294,512,402.91			
Miscellaneous	6,610.95			
Total Transportation	\$ 294,519,013.86	\$ 2,304,471.02	\$ 4,094,957.08	\$ 6,399,428.10
Contract Payments:				
Express Privileges—Dr.	147,812,158.57	1,156,526.32	2,055,154.66	3,211,680.98
Revenue from Transportation	\$ 146,706,855.29	\$ 1,147,944.70	\$ 2,039,802.42	\$ 3,187,747.12
Operations, other than Transportation:				
Customs Brokerage Fees	\$ 209,295.95			
Order and Commission	4,580.26			
Rents of Buildings and other Property	135,710.30			
Money Orders				
C. O. D. Checks	2,492,443.86			
Profit on Exchange and other Financial Revenue	254.72			
Miscellaneous	547,961.74			
Total other than Transportation	\$ 3,390,246.83	\$ 37,973.75	\$ 67,221.92	\$ 105,195.67
Total Operating Revenues	\$ 150,097,102.12	\$ 1,185,918.45	\$ 2,107,024.34	\$ 3,292,942.79

STATISTICS OF EXPRESS COMPANIES—CALENDAR YEAR 1926
OPERATING REVENUE—ENTIRE COMPANY AND STATE OF FLORIDA

ACCOUNT	Southeastern Express Company			
	Entire Company	State of Florida		
		Intrastate	Interstate	Total
Transportation:				
Express, Domestic	\$ 8,251,839.22	\$ 6,245.05	\$ 211,490.17	\$ 217,735.22
Miscellaneous	4,911.19			
Total Transportation	\$ 8,256,750.41	\$ 6,245.05	\$ 211,490.17	\$ 217,735.22
Contract Payments:				
Express Privileges—Dr.	4,021,219.32	3,043.21	103,059.16	106,102.37
Revenue from Transportation	\$ 4,235,531.09	\$ 3,201.84	\$ 108,431.01	\$ 111,632.85
Operations, other than Transportation:				
Customs Brokerage Fees	\$ 62.65	\$ 1.65		\$ 1.65
Order and Commission	3.86			
Rents of Buildings and other Property	3,840.32	240.56		240.56
Money Orders	11,121.02	177.30		177.30
C. O. D. Checks	102,997.28	1,484.95		1,484.95
Profit on Exchange and other Financial Revenue				
Miscellaneous	2,795.98			
Total other than Transportation	\$ 120,821.11	\$ 1,904.46		\$ 1,904.46
Total Operating Revenues	\$ 4,356,352.20	\$ 5,106.30	\$ 108,431.01	\$ 113,537.31

STATISTICS OF EXPRESS COMPANIES—CALENDAR YEAR 1926
OPERATING EXPENSES—ENTIRE COMPANY AND STATE OF FLORIDA

ACCOUNTS	American Railway Express Co.		Southeastern Express Co.	
	Entire Company	State of Florida	Entire Company	State of Florida
Maintenance Expenses	\$ 8,385,786.72	\$ 177,378.77	\$ 292,061.03	\$ 7,710.40
Traffic Expenses	281,282.31	6,151.64	62,037.66	1,637.79
Transportation Expenses	130,423,121.06	2,853,116.53	3,572,079.12	94,302.89
General Expenses	7,734,654.44	169,156.89	269,504.75	7,114.92
Total Operating Expenses	\$ 146,824,844.53	\$ 3,205,803.83	\$ 4,195,682.56	\$ 110,766.00
Ratio of Operating Expenses to Operating Revenue %	97.82	97.35	96.31	97.56

STATISTICS OF SLEEPING CAR COMPANIES—CALENDAR
YEAR 1926

GENERAL BALANCE SHEET—ENTIRE LINE

ASSETS	The Pullman Company
	Balance at Dec. 31, 1926
Investment in Sleeping Car Property	\$ 218,387,667.96
Miscellaneous Physical Property	7,269.57
Investments in Stocks	37,405,889.15
Investment in Bonds	22,649,940.76
Investment in Securities Issued, Assumed or otherwise carried as a Liability of the Accounting Company	1,261,534.64
Cash	3,575,366.90
Loans and Bills Receivable	17,417.74
Net Balance Receivable from Receiving Cashiers and Ticket Agents	1,701,593.38
Miscellaneous Accounts Receivable	2,641,602.89
Material and Supplies	4,385,375.55
Interest and Dividends Receivable	176,789.68
Other Current Assets	266,029.24
Working Fund Advances	24,215.00
Insurance and other Funds	4,378,947.42
Other Deferred Assets	6,208.23
Rents and Insurance Premiums paid in Advance	85,539.09
Other Unadjusted Debits	39,092,647.52
Grand Total	\$ 336,064,034.72
LIABILITIES	
Capital Stock	\$ 135,000,000.00
Premium on Capital Stock	9,397.68
Wages Payable	1,450,305.48
Miscellaneous Accounts Payable	8,569,221.09
Dividends Matured, Unpaid	29,564.00
Unmatured Dividends Declared	1,792,262.67
Other Current Liabilities	1,278,166.92
Liability for Provident Funds	3,224,626.23
Other Deferred Liabilities	572.00
Tax Liability	3,561,918.43
Insurance and Casualty Reserves	1,103,146.93
Operating Reserves	80,000.00
Accrued Depreciation—Equipment	89,350,194.46
Accrued Depreciation—Buildings, Appurtenances and Grounds	1,705,560.85
Other Unadjusted Credits	47,950,159.58
Miscellaneous Fund Reserves	397,047.42
Appropriated Surplus not Specifically Invested	6,000,000.00
Profit and Loss, Credit Balance	34,561,890.98
Grand Total	\$ 336,064,034.72

STATISTICS OF SLEEPING CAR COMPANIES—CALENDAR
YEAR 1926
OPERATING REVENUES AND EXPENSES—ENTIRE COMPANY
AND STATE OF FLORIDA

NAME OF ACCOUNTS	The Pullman Company	
	Entire Company	State of Florida
OPERATING REVENUES		
Standard Sleeping Car Berth Revenue.....	\$ 76,724,290.53	\$ 2,205,479.89
Tourist Sleeping Car Berth Revenue.....	1,666,709.79	333.14
Standard Sleeping Car Seat Revenue.....	2,768,597.93	135,873.95
Tourist Sleeping Car Seat Revenue.....	3,445.29	
Parlor Car Seat Revenue.....	7,491,106.73	171,837.24
Composite Car Seat Revenue.....	128,264.32	3,253.00
Charter of Standard Sleeping Cars— per diem rates.....	998,276.29	26,622.13
Charter of Standard Sleeping Cars— berth rates.....	9,764.14	
Charter of Tourist Sleeping Cars— per diem rates.....	44,785.29	365.89
Charter of Private Cars— per diem rates.....	189,502.12	13,282.81
Charter of other Cars to other than Car- riers—per diem rates.....	13,237.60	
Charter of Other Cars—berth or seat rates.....	2,232.90	
Charter of Other Cars to Carriers— other rates.....	365,089.55	52,036.98
Miscellaneous Revenue.....	145,400.34	4,390.38
Car Mileage Revenue.....	746,656.94	
Contract Revenue—Debit.....	9,463,043.09	194,042.40
Total Revenues.....	\$ 81,834,316.67	\$ 2,419,433.01
OPERATING EXPENSES		
Maintenance Expenses.....	\$ 30,214,700.55	\$ 909,851.34
Conducting Car Operations.....	35,008,764.75	1,059,687.48
General Expenses.....	2,980,781.69	89,760.65
Total Expenses.....	\$ 68,204,246.99	\$ 2,059,299.47
Ratio of Expenses to Revenue %.....	83.34	85.11
Taxes.....	\$ 4,223,943.59	\$ 129,742.42

STATISTICS OF SLEEPING CAR COMPANIES—CALENDAR YEAR 1926
OPERATING AND STATISTICAL STATEMENT—ENTIRE LINE

	Number of Revenue Passengers.			Number of Non-Revenue Passengers	Car Miles	Car Days	Average Revenue per Passenger	
	Berth	Seat	Total				Berth	Seat
Contract Operations:								
Standard Sleeping Cars.....	22,022,184	3,567,143	25,589,327	623,462	944,896,466	2,576,785	\$ 3.48	\$.78
Tourist Sleeping Cars	636,007	5,235	641,242	4,981	42,694,490	97,397	2.62	.66
Parlor Cars		9,633,708	9,633,708	78,111	93,146,838	398,213		.78
Composite Cars		208,934	208,934	2,637	31,100,810	75,463		.61
Miscellaneous Cars					1,128,418	5,323		
Total Contract Operations.....	22,658,191	13,415,020	36,073,211	709,191	1,112,967,022	3,153,181	\$ 3.46	\$.77

	Dollars	Cents	Mills
Sleeping Car Operations—Revenues	81,834,316	67	.....
Revenues per Car-Mile .....	.....	07	353
Revenues per Car-Day	25	95	294
Sleeping Car Operations—Expenses	68,204,246	99	.....
Expenses per Car-Mile .....	.....	06	128
Expenses per Car-Day	21	63	030
Net Revenue	13,630,069	68	.....
Net Revenue per Car-Mile .....	.....	01	225
Net Revenue per Car-Day	4	32	264

	Amount
Average Number of Car-Miles per Car-Day.....	352.97
Average Number of Car-Miles per mile of Trackage operated over.....	8,687
Average Capacity per Car (Passenger):	
Standard Sleeping Cars, Berths	26.54
Tourist Sleeping Cars, Berths	31.67
Parlor Cars, Seats	31.21
Composite Cars, Seats	28.87
Average Cost per Car of New Cars Placed in Service During the Year (Steel Cars Only).....	\$ 31,283.75
Average Weight per Car Equipped for Service, Pounds:	
Steel Cars	151,400
Other than Steel Cars	113,000

STATISTICS OF ELECTRIC RAILWAYS—CALENDAR YEAR 1926
GENERAL BALANCE SHEET

ASSETS	City of St. Petersburg	Coral Gables Rapid Transit Corporation	Gulf Power Company	Jacksonville Traction Company
Road and Equipment	\$ 799,166.93	\$ 1,847,489.70	\$ 3,537,465.35	\$ 4,701,354.06
Sinking Funds			97.18	43.33
Deposits in Lieu of Mortgaged Property Sold				54,678.49
Miscellaneous Physical Property			11,161,129.90	
Investments in Affiliated Companies, Stocks				
Other Investments; Bonds			1.00	
Stocks				
Advances	18,291.15			250,000.00
Miscellaneous				195,020.74
Cash	7,005.16		253,205.85	
Special Deposits				
Loans and Notes Receivable				
Miscellaneous Accounts Receivable			140,369.40	13,379.22
Material and Supplies	23,672.64		75,275.63	82,357.76
Interest Dividends and Rents Receivable				3,542.82
Other Current Assets				
Other Deferred Assets		3,308.46		
Rents and Insurance Premiums Paid in Advance			2,774.85	1,739.85
Discount on Funded Debt				20,321.89
Other Unadjusted Debits			68,000.33	872.25
Grand Total	\$ 848,135.88	\$ 1,850,798.16	\$ 15,238,409.49	\$ 5,323,310.41
LIABILITIES				
Capital Stock		\$ 250,000.00	\$ 10,439,500.00	\$ 1,500,000.00
Premium on Capital Stock				
Funded Debt Unmatured	\$ 666,000.00		1,076,000.00	3,522,020.06
Receiver's Certificates				20,000.00
Non-Negotiable Debt to Affiliated Companies:				
Notes			1,375,000.00	
Open Accounts		857,450.09		
Loans and Notes Payable	52,000.00	650,913.44	1,000,000.00	
Audited Accounts and Wages Payable	24,068.96	148,017.28	53,213.38	38,748.25
Miscellaneous Accounts Payable				
Matured Interest, Dividends and Rents Unpaid				
Accrued Interest, Dividends and Rents Payable			26,374.54	47,915.31
Other Current Liabilities			4,849.46	
Other Deferred Liabilities			38,669.01	
Tax Liability				25,539.83
Insurance and Casualty Reserves				
Operating Reserves			5,487.07	13,995.73
Accrued Depreciation—Road and Equipment	128,995.65	53,054.54	100,695.09	70,200.21
Accrued Depreciation—Miscellaneous Physical Property			993,444.63	
Other Unadjusted Credits			2,964.37	17,068.93
Profit and Loss, Credit Balance	*22,928.73	*108,637.19	122,211.94	67,822.09
Grand Total	\$ 848,135.88	\$ 1,850,798.16	\$ 15,238,409.49	\$ 5,323,310.41

(*) Indicates Debit.

STATISTICS OF ELECTRIC RAILWAYS—CALENDAR YEAR 1926
GENERAL BALANCE SHEET—(Continued)

ASSETS	St. Augustine Company	Tampa Electric Company	The Key West Electric Company†	The Miami Company Beach Railway
Road and Equipment†	\$ 333,245.70	\$ 12,144,653.21	\$ 1,769,020.64	\$ 705,678.13
Sinking Funds		150.67	420.72	
Deposits in Lieu of Mortgaged Property Sold				
Miscellaneous Physical Property	181,525.54			120.06
Investments in Affiliated Companies, Stocks		406,803.54		
Other Investments; Bonds		100.00		
Stocks		2.00	1.00	
Advances				
Miscellaneous			15,000.00	
Cash	6,362.98	376,245.61	60,344.55	17,326.89
Special Deposits	2,000.00			18,315.54
Loans and Notes Receivable		34,475.00		
Miscellaneous Accounts Receivable	4,590.70	1,097,048.53	49,604.44	447,467.11
Material and Supplies	6,913.22	332,419.28	31,223.55	98,009.49
Interest, Dividends and Rents Receivable		5,522.54	257.81	30.72
Other Current Assets		93,504.41		525.00
Other Deferred Assets				
Rents and Insurance Premiums Paid in Advance	6.83	27,923.81	645.78	658.83
Discount on Funded Debt			35,477.91	
Other Unadjusted Debits	1,617.27	57,474.32	653.40	902,804.18
Grand Total	\$ 536,262.24	\$ 14,576,322.92	\$ 1,962,649.80	\$ 2,190,935.95
LIABILITIES				
Capital Stock	\$ 500,000.00	\$ 9,507,340.00	\$ 850,000.00	\$ 100,000.00
Premium on Capital Stock		2,656.00		
Funded Debt Unmatured		889,500.00	580,573.02	100,000.00
Receiver's Certificates				
Non-Negotiable Debt to Affiliated Companies:				
Notes				
Open Accounts	24,212.28			1,617,228.33
Loans and Notes Payable				
Audited Accounts and Wages Payable	916.86	192,950.48	6,121.51	15,472.97
Miscellaneous Accounts Payable	4.42			
Matured Interest, Dividends and Rents Unpaid				2,500.00
Accrued Interest, Dividends and Rents Payable	374.61	10,031.28	12,283.20	26,971.32
Other Current Liabilities	313.27			8,747.54
Other Deferred Liabilities		450,235.45	9,212.26	
Tax Liability	1,963.04	205,476.13	3,588.26	13,199.83
Insurance and Casualty Reserves	366.50			27,964.74
Operating Reserves	962.53	56,377.79	8,382.96	675.68
Accrued Depreciation—Road and Equipment	1,813.08	830,832.20	309,641.10	31,464.72
Accrued Depreciation—Miscellaneous Physical Property				96,938.97
Other Unadjusted Credits		12,271.62	680.41	
Profit and Loss, Credit Balance	5,335.65	2,418,651.97	182,167.08	149,771.85
Grand Total	\$ 536,262.24	\$ 14,576,322.92	\$ 1,962,649.80	\$ 2,190,935.95

(†) Key West Electric Co. ceased operations on June 30, 1926.

STATISTICS OF ELECTRIC RAILWAYS—CALENDAR YEAR 1926
INCOME STATEMENT FOR THE YEAR

ITEM	City of St. Petersburg	Coral Gables Rapid Transit Corporation	Gulf Power Company	Jacksonville Traction Company
Railway Operating Revenues.....	\$ 362,947.51	\$ 56,700.35	\$ 141,255.12	\$ 1,609,875.20
Railway Operating Expenses.....	360,375.94	94,954.11	111,767.76	1,016,879.30
Net Revenue—Railway Operations.....	\$ 2,571.57	\$ *38,253.76	\$ 29,487.36	\$ 592,995.90
Auxiliary Operations—Revenues.....	\$ 25,277.43	\$ 12,204.35	\$ 435,329.58	
Auxiliary Operations—Expenses.....	26,671.71	44,474.86	191,831.70	
Net Revenue—Auxiliary Operations.....	\$ *1,394.28	\$ *32,270.51	\$ 243,497.88	
Net Operating Revenue.....	\$ 1,177.29	\$ *70,524.27	\$ 272,985.24	\$ 592,995.90
Taxes Assignable to Railway Operations.....			35,440.55	120,204.61
Operating Income.....	\$ 1,177.29	\$ *70,524.27	\$ 237,544.69	\$ 472,791.29
NON-OPERATING INCOME				
Miscellaneous Rent Income.....				\$ 882.00
Net Income from Miscellaneous Physical Property.....			\$ 22,398.39	
Income from Unfunded Securities and Accounts.....			12,361.91	6,098.50
Income from Sinking Fund and Other Reserves.....				1,058.00
Miscellaneous Income.....	\$ 127.50		20,593.53	2,452.54
Total Non-Operating Income.....	\$ 127.50		\$ 55,353.83	\$ 10,491.04
Gross Income.....	\$ 1,304.79	\$ *70,524.27	\$ 292,898.52	\$ 483,282.33
DEDUCTIONS FROM GROSS INCOME				
Rent for Leased Roads.....				\$ 15,201.59
Miscellaneous Rents.....				
Interest on Funded Debt.....	\$ 39,563.00		\$ 54,295.84	181,897.65
Interest on Unfunded Debt.....	360.00	\$ 32,288.43	102,877.42	3.29
Amortization of Discount on Funded Debt.....				7,433.18
Miscellaneous Debits.....		5,824.49	408.00	3,593.76
Total Deductions from Gross Income.....	\$ 39,923.00	\$ 38,112.92	\$ 157,581.26	\$ 208,129.47
Income Balance Transferred to Profit and Loss.....	\$ *38,618.21	\$ *108,637.19	\$ 135,317.26	\$ 275,152.86

(*) Indicates deficit.

STATISTICS OF ELECTRIC RAILWAYS—CALENDAR YEAR 1926
INCOME STATEMENT FOR THE YEAR—(Continued)

ITEM	St. Augustine Company	Tampa Electric Company	The Key West Electric Company †	The Miami Beach Railway Company
Railway Operating Revenues.....	\$ 8,192.35	\$ 1,279,941.28	\$ 32,158.23	\$ 676,252.06
Railway Operating Expenses.....	19,622.45	1,231,190.46	39,102.12	546,180.68
Net Revenue—Railway Operations.....	\$ *11,430.10	\$ 48,750.82	\$ *6,943.89	\$ 130,071.38
Auxiliary Operations—Revenues.....		\$ 3,057,519.69	\$ 116,608.65	
Auxiliary Operations—Expenses.....		1,414,288.38	48,306.55	
Net Revenue—Auxiliary Operations.....		\$ 1,643,231.31	\$ 68,302.10	
Net Operating Revenue.....	\$ *11,430.10	\$ 1,691,982.13	\$ 61,358.21	\$ 130,071.38
Taxes Assignable to Railway Operations.....		245,588.00	8,099.76	9,836.28
Operating Income.....	\$ *14,327.97	\$ 1,446,394.13	\$ 53,258.45	\$ 120,235.10
NON-OPERATING INCOME				
Miscellaneous Rent Income.....				
Net Income from Miscellaneous Physical Property.....	\$ 19,567.57			
Income from Unfunded Securities and Accounts.....		\$ 91,189.45	\$ 975.29	\$ 18,911.37
Income from Sinking Fund and Other Reserves.....				
Miscellaneous Income.....		3,630.16	149.86	411.61
Total Non-Operating Income.....	\$ 19,567.57	\$ 94,819.61	\$ 1,125.15	\$ 19,322.98
Gross Income.....	\$ 5,239.60	\$ 1,541,213.74	\$ 54,383.60	\$ 139,558.08
DEDUCTIONS FROM GROSS INCOME				
Rent for Leased Roads.....				
Miscellaneous Rents.....				\$ 15,000.00
Interest on Funded Debt.....		\$ 44,662.50	\$ 14,669.80	\$ 8,000.00
Interest on Unfunded Debt.....	\$ 598.26	29,148.42	370.64	76,426.26
Amortization of Discount on Funded Debt.....			647.10	
Miscellaneous Debits.....		661.73	117.50	
Total Deductions from Gross Income.....	\$ 598.26	\$ 74,472.65	\$ 15,805.04	\$ 99,426.26
Income Balance Transferred to Profit and Loss.....	\$ 4,641.34	\$ 1,466,741.09	\$ 38,578.56	\$ 40,131.82

(†) Ceased Operations June 30, 1926.

(*) Indicates deficit.

STATISTICS OF ELECTRIC RAILWAYS—CALENDAR YEAR 1926
RAILWAY OPERATING REVENUES AND EXPENSES

ITEM.	City of St. Petersburg	Coral Gables Rapid Transit Corporation	Gulf Power Company	Jacksonville Traction Company
RAILWAY OPERATING REVENUES.				
Passenger Revenue	\$ 358,351.90	\$ 56,700.35	\$ 110,717.22	\$ 1,601,102.99
Parlor, Sleeping, Dining and Special Car Revenue			111.50	2,100.00
Mail Revenue	398.59		542.40	
Freight Revenue			20,704.95	
Miscellaneous Transportation Revenue	20.00			
Total Revenue from Transportation	\$ 358,770.49	\$ 56,700.35	\$ 132,076.07	\$ 1,603,202.99
Station and Car Privileges	\$ 1,575.00		\$ 591.16	\$ 5,405.33
Storage	19.00			
Rent of Tracks and Facilities			8,406.76	
Rent of Equipment			60.00	310.89
Rent of Buildings and Other Property	225.00			955.99
Power				
Miscellaneous	2,358.02		121.13	
Total Revenue from Other Railway Operations	\$ 4,177.02		\$ 9,179.05	\$ 6,672.21
Total Operating Revenues	\$ 362,947.51	\$ 56,700.35	\$ 141,255.12	\$ 1,609,875.20
RAILWAY OPERATING EXPENSES.				
Way and Structures	\$ 74,332.46		\$ 7,604.96	\$ 154,036.08
Equipment	56,681.76		13,531.85	114,859.08
Power	60,524.11		13,315.48	148,349.98
Conducting Transportation	144,296.85		56,573.13	380,728.81
Traffic			613.07	12,549.33
General	24,540.76		20,129.27	206,356.02
Total Operating Expenses	\$ 360,375.94	\$ 94,954.11	\$ 111,767.76	\$ 1,016,879.30
Operating Ratio %	99.29	167.47	79.10	63.17

(†) Ceased operations June 30, 1926.

STATISTICS OF ELECTRIC RAILWAYS—CALENDAR YEAR 1926
RAILWAY OPERATING REVENUES AND EXPENSES—(Continued)

ITEM.	St. Augustine Company	Tampa Electric Company	The Key West Electric Company †	The Miami Beach Railway Company
RAILWAY OPERATING REVENUES.				
Passenger Revenue	\$ 6,830.95	\$ 1,270,479.01	\$ 32,077.30	\$ 667,812.53
Parlor, Sleeping, Dining and Special Car Revenue		435.50	6.00	363.70
Mail Revenue				
Freight Revenue	1.40			
Miscellaneous Transportation Revenue				
Total Revenue from Transportation	\$ 6,832.35	\$ 1,270,914.51	\$ 32,083.30	\$ 668,176.23
Station and Car Privileges	\$ 160.00	\$ 4,976.61	\$ 74.93	\$ 4,627.75
Storage				
Rent of Tracks and Facilities				
Rent of Equipment		4,043.00		
Rent of Buildings and Other Property				
Power	1,200.00			
Miscellaneous		7.16		3,448.08
Total Revenue from Other Railway Operations	\$ 1,360.00	\$ 9,026.77	\$ 74.93	\$ 8,075.83
Total Operating Revenues	\$ 8,192.35	\$ 1,279,941.28	\$ 32,158.23	\$ 676,252.06
RAILWAY OPERATING EXPENSES.				
Way and Structures	\$ 3,172.50	\$ 133,370.77	\$ 1,250.21	\$ 25,955.02
Equipment	3,833.79	261,216.93	8,919.34	67,985.37
Power	2,311.17	189,716.37	4,974.33	127,293.62
Conducting Transportation	6,794.05	443,307.49	15,161.24	192,617.08
Traffic	377.00	8,254.09	25.00	150.06
General	3,133.94	195,324.81	8,772.00	132,179.53
Total Operating Expenses	\$ 19,622.45	\$ 1,231,190.46	\$ 39,102.12	\$ 546,180.68
Operating Ratio %	239.52	96.19	121.59	80.48

(†) The Key West Electric Company ceased operations June 30, 1926.

STATISTICS OF ELECTRIC RAILWAYS—CALENDAR YEAR 1926
ROAD OPERATED AT CLOSE OF YEAR

NAME OF COMPANY.	Miles of Road	Miles of Second Main Track	Miles of All Other Main Tracks	Miles of Sidings and Turnouts	Miles of Track in Car-houses, Shops, Etc.	Total
City of St. Petersburg.....	26.66	1.66		2.04	.34	30.70
Coral Gables Rapid Transit Cor- poration	16.66			.34		17.00
Gulf Power Company.....	20.20	1.30	2.40	.59		24.49
Jacksonville Traction Company.....	41.389	15.729		4.563	1.018	62.699
St. Augustine Company.....	4.74					4.74
Tampa Electric Company.....	47.00	2.94		4.97	.96	55.87
The Key West Electric Co.†.....	2.70			.34	.15	3.19
The Miami Beach Railway Co.....	38.30				.40	38.70

STATISTICS OF ELECTRIC RAILWAYS—CALENDAR YEAR 1926
MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS

ITEM	City of St. Petersburg	Coral Gables Rapid Transit Corporation	Gulf Power Company	Jacksonville Traction Company
Passenger Car Mileage.....	1,679,796	229,677	547,009	3,893,468
Freight, Mail and Express Car Mileage.....			12,305	
Total Car Mileage.....	1,679,796	229,677	559,314	3,893,468
Passenger Car-Hours.....	208,131		64,128	493,490
Freight, Mail and Express Car-Hours.....			2,722	
Total Car-Hours.....	208,131		66,850	493,490
Regular Fare Passengers Carried.....	6,823,323	684,568	1,282,157	23,460,769
Revenue Transfer Passengers Carried.....	3,193			
Total Revenue Passengers Carried.....	6,826,516	684,568	1,282,157	23,460,769
Free Transfer Passengers Carried.....			164,350	4,031,943
Total Passengers Carried.....	6,826,516	684,568	1,446,507	27,492,712
Employees and Others Carried Free.....	12,287		30,012	83,353
Passenger Revenue.....	\$ 358,351.90	\$ 56,700.35	\$ 110,717.22	\$ 1,601,102.99
Average Fare, Revenue Passengers.....	.05249	.08283	.08635	.06825
Average Fare, all Passengers, including transfer.....	.05249	.08283	.07654	.05824
Total Revenue from Transportation.....	358,770.49	56,700.35	132,076.07	1,603,202.99
Revenue from Transportation per Car-Mile.....	.21350	.24687	.23613	.41177
Revenue from Transportation per Car-Hour.....	1,723.00		1,975.71	3,248.70
Total Revenue from Other Railway Operations.....	4,177.02		9,179.05	6,672.21
Revenue from Other Railway Operations per Car-Mile.....	.00249		.01641	.00171
Revenue from Other Railway Operations per Car-Hour.....	.02007		.13731	.01352
Total Operating Revenues.....	362,947.51	56,700.35	141,255.12	1,609,875.20
Operating Revenues per Car-Mile.....	.21550	.24687	.25255	.41348
Operating Revenues per Car-Hour.....	1,743.60		2,113.02	3,262.22
Total Operating Expenses.....	360,375.94	94,954.11	111,767.76	1,016,879.30
Operating Expenses per Car-Mile.....	.21450	.41342	.19983	.26118
Operating Expenses per Car-Hour.....	1,731.40		1,671.92	2,060.59

STATISTICS OF ELECTRIC RAILWAYS—CALENDAR YEAR 1926
MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS—(Continued)

ITEM	St. Augustine Company	Tampa Electric Company	The Key West Electric Company†	The Miami Beach Railway Company
Passenger Car Mileage.....	75,539	4,581,557	153,381	1,678,030
Freight, Mail and Express Car Mileage.....		145,162		
Total Car Mileage.....	75,539	4,726,719	153,381	1,678,030
Passenger Car-Hours.....	73.35	518,183	18,953	231,796
Freight, Mail and Express Car-Hours.....				
Total Car-Hours.....	73.35	518,183	18,953	231,796
Regular Fare Passengers Carried.....	69,424	23,698,643	655,005	10,533,001
Revenue Transfer Passengers Carried.....				
Total Revenue Passengers Carried.....	69,424	23,698,643	655,005	10,533,001
Free Transfer Passengers Carried.....	19	4,353,907	132,406	1,415,208
Total Passengers Carried.....	69,443	28,052,550	787,411	11,948,209
Employees and Others Carried Free.....	86	221,545	3,081	52,108
Passenger Revenue.....	\$ 6,830.95	\$ 1,270,479.01	\$ 32,077.30	\$ 667,812.53
Average Fare, Revenue Passengers.....	.09839	.05361	.04874	.06363
Average Fare, all Passengers, including transfer.....	.09839	.04529	.04058	.05610
Total Revenue from Transportation.....	6,832.35	1,270,914.51	32,083.30	668,176.23
Revenue from Transportation per Car-Mile.....	.09045	.27740	.20917	.39968
Revenue from Transportation per Car-Hour.....	.93147	2,452.64	1,692.78	2,893.38
Total Revenue from Other Railway Operations.....	1,360.16	9,026.77	74.93	8,075.83
Revenue from Other Railway Operations per Car-Mile.....	.01800	.00197	.00049	.00481
Revenue from Other Railway Operations per Car-Hour.....	.18543	.01742	.00395	.03484
Total Operating Revenues.....	8,192.51	1,279,941.28	32,158.23	676,252.06
Operating Revenues per Car-Mile.....	.10845	.27937	.20966	.40449
Operating Revenues per Car-Hour.....	1.11690	2,470.06	1,696.73	2,928.23
Total Operating Expenses.....	19,622.45	1,231,190.46	39,102.12	546,180.68
Operating Expenses per Car-Mile.....	.25976	.26873	.25493	.32548
Operating Expenses per Car-Hour.....	2.67518	2.37598	2.06311	2.35629

(†) Ceased Operations June 30, 1926.

STATISTICS OF BOAT LINE COMPANIES—CALENDAR YEAR 1926
GENERAL BALANCE SHEET—ENTIRE LINE

NAME OF ACCOUNT	Caloosahatchee River Steam- boat Line (2)	Clyde Steamship Company	Kinzie Bros. Steamer Line	Palatka- Jacksonville Steamboat Co.
ASSETS.				
Investment in Real Property and Equipment.....		\$ 8,464,613.64	\$ 55,778.02	\$ 15,075.00
Reserves for Accrued Depreciation—Cr.....		3,085,655.37	8,314.85	960.00
Trust Deposits for Mortgaged Property Released.....		9,154.84		
Securities for Transportation System Unpledged.....		5,146,731.71		
Long-Term Advances to Transportation System Corporation.....		72,493.48		
Miscellaneous Investments.....				
Intangible Assets.....		130,000.00		
Cash.....		80,786.34	6,951.03	57.99
Marketable Securities.....		1,857.32	500.00	
Loans and Bills Receivable.....		45,000.00	832.69	
Traffic Balances Owed by Other Companies.....		59,400.72	604.79	
Net Balances Due from Agents, Purser and Stewards.....		349,682.31	1,034.15	880.74
Insurance Claims Against Underwriters.....		410,403.46		
Miscellaneous Accounts Receivable.....		826,647.40	17,249.55	137.71
Material and Supplies.....		172,364.47	428.21	
Other Working Assets.....				
Unmatured Dividends and Interest Receivable.....		4,346.03		
Temporary Advances.....		12,193.50		
Rents Paid in Advance.....		16,026.51		
Insurance Premiums Paid in Advance.....		255,375.07	50.00	
Taxes Paid in Advance.....		110.50		
Special Deposits.....		2,000.00		
Insurance and Other Reserve Fund Assets.....		22,120.00		
Open Voyage Expenses.....		9,564.17		
Other Deferred Debit Items.....		97,676.12		
Grand Total.....		\$ 13,102,872.22	\$ 75,113.59	\$ 15,191.44

GENERAL BALANCE SHEET—ENTIRE LINE—(Continued)

LIABILITIES.				
Capital Stock	\$ 16,000.00	7,000,000.00	(1) \$ 72,184.52	\$ 10,600.00
Funded Debt		1,383,000.00		9,000.00
Loans and Bills Payable	5,500.00	1,944,138.47		3,993.00
Audited Vouchers and Wages Unpaid		908,191.84		
Traffic Balances Owed to Other Companies	72.00	20,688.60	23.77	
Miscellaneous Accounts Payable	850.00	441,948.73	2,681.00	10,595.55
Matured Dividends and Interest Unpaid		2,000.00		
Matured Rents Unpaid		16,454.16		
Other Working Liabilities			24.30	
Unmatured Dividends, Interest and Rents Payable		66,912.20		
Taxes Accrued			200.00	
Operating Reserves		365,040.27		
Other Deferred Credit Items		163,958.36		
Reserves from Income or Surplus		15,600.19		
Profit and Loss—Credit Balance	*22,422.00	774,939.40		*18,997.11
Grand Total		\$ 13,102,872.22	\$ 75,113.59	\$ 15,191.44

- (1) Proprietors Account.
 (2) Records destroyed in Storm, September, 1926.
 (*) Indicates Debit Item.

STATISTICS OF BOAT LINE COMPANIES—CALENDAR YEAR 1926
GENERAL BALANCE SHEET—ENTIRE LINE—(Continued)

NAME OF ACCOUNT	Pensacola, St. Andrews & Gulf Steam- ship Co.	St. Johns River Transportation Company	The Florida Railroad & Navigation Co.	Thronateeska Navigation Company
ASSETS.				
Investment in Real Property and Equipment.....	\$ 44,727.12	\$ 20,098.90	\$ 491,674.99	\$ 81,000.00
Reserves for Accrued Depreciation—Cr.....	21,977.25	1,459.81	36,460.64	600.00
Trust Deposits for Mortgaged Property Released.....			23,000.00	
Securities for Transportation System Unpledged.....				
Long-Term Advances to Transportation System Corporation.....				
Miscellaneous Investments		150,000.00	362,472.09	
Intangible Assets			21,000.00	
Cash	2,919.88	128.25	7,245.47	23.00
Marketable Securities	5,500.00			
Loans and Bills Receivable.....				
Traffic Balances Owed by Other Companies.....				
Net Balances Due from Agents, Purser and Stewards.....	3,488.42	1,213.52	2,433.79	27.80
Insurance Claims Against Underwriters.....			23,567.47	
Miscellaneous Accounts Receivable.....	1,473.37		34,029.31	
Material and Supplies.....	1,280.73		11,653.78	
Other Working Assets			555.95	
Unmatured Dividends and Interest Receivable.....				
Temporary Advances		985.01		
Rents Paid in Advance.....				
Insurance Premiums Paid in Advance.....			10,708.80	
Taxes Paid in Advance.....				
Special Deposits	25.00	10.00		
Insurance and Other Reserve Fund Assets.....				
Open Voyage Expenses.....				
Other Deferred Debit Items.....			2,150.83	
Grand Total	\$ 37,437.27	\$ 170,975.87	\$ 954,031.84	\$ 7,550.80

GENERAL BALANCE SHEET—ENTIRE LINE—(Continued)

LIABILITIES.				
Capital Stock	\$ 25,000.00	\$ 151,000.00	\$ 10,000.00	\$ 5,500.00
Funded Debt				
Loans and Bills Payable	8,771.00	23,068.34	2,328,320.64	5,458.00
Audited Vouchers and Wages Unpaid		383.84	26,679.09	
Traffic Balances Owed to Other Companies				
Miscellaneous Accounts Payable	7,330.29	27,953.67		125.00
Matured Dividends and Interest Unpaid				
Matured Rents Unpaid				
Other Working Liabilities				
Unmatured Dividends, Interest and Rents Payable		480.00		
Taxes Accrued		255.04	800.00	
Operating Reserves				
Other Deferred Credit Items				
Reserves from Income or Surplus		5,459.83		
Profit and Loss—Credit Balance	*3,664.02	*37,624.85	*1,411,767.89	*3,532.20
Grand Total	\$ 37,437.27	\$ 170,975.87	\$ 954,031.84	\$ 7,550.80

(*) Indicates Debit Item.

STATISTICS OF BOAT LINE COMPANIES—CALENDAR YEAR 1926
PROFIT AND LOSS BALANCES AND INCOME ACCOUNTS DETAILED

NAME OF ACCOUNT	Caloosahatchee River Steam- boat Line (2)	Clyde Steamship Company	Kinzie Bros. Steamer Line	Palatka- Jacksonville Steamboat Co.
PROFIT AND LOSS ACCOUNT.				
Balance from December 31, 1925.....	\$ *8,124.72	\$ 1,509,806.91		\$ *19,194.66
Current Profit and Loss, Year 1926.....		*355,619.48		197.55
Real Property and Equipment Credits.....				
Miscellaneous Credits.....		7,393.68		
Dividend Appropriations of Surplus.....				
Miscellaneous Appropriations of Surplus.....				
Real Property and Equipment Debits.....	14,297.28	337,901.60		
Delayed Income Debits.....				
Miscellaneous Debits.....		48,740.11		
Profit and Loss Balance, December 31, 1926.....	\$ *22,412.00	\$ 774,939.40		\$ *18,997.11
INCOME ACCOUNT—DETAILS.				
Freight Revenue.....		\$ 7,221,452.83	\$ 6,442.95	\$ 29,713.45
Passenger Revenue.....		3,402,230.34	5,127.21	26.08
Other Transportation Revenue.....		556,568.08	4,168.33	
Revenue from Operations other than Transportation.....		137,624.26	382.15	93.21
Charter Revenue.....		96,270.83		
Total Revenue.....		\$ 11,414,146.34	\$ 16,120.64	\$ 29,832.74
Maintenance of Equipment.....		\$ 1,055,044.95	\$ 6,322.73	\$ 2,255.52
Maintenance of Terminals.....		238,364.98	85.01	68.80
Traffic Expenses.....		457,701.30	1,308.34	37.63
Transportation Expenses.....		7,599,548.91	12,880.42	23,385.65
General Expenses.....		755,188.80	1,805.47	3,199.65
Charter Expenses.....		1,124,029.08		225.00
Total Expenses.....		\$ 11,229,878.02	\$ 22,401.97	\$ 29,152.25
Net Revenue from Water Line Operations.....		\$ 184,268.32	\$ *6,281.33	\$ 680.49

Auxiliary Operations—Revenue			\$	60,005.36	
Auxiliary Operations—Expenses				27,032.70	
Net Revenue from Auxiliary Operations			\$	32,972.66	
Net Water Line Operating Revenue	\$	184,268.32	\$	26,691.33	\$ 680.49
Water Line Tax Accruals		59,324.86		200.00	200.00
Water Line Operating Income	\$	124,943.46	\$	26,491.33	\$ 480.49
Total Other Income		30,903.26		365.00	
Gross Income	\$	155,846.72	\$	26,856.33	\$ 480.49
Deductions from Gross Income		511,466.20			282.94
Net Income	\$	*355,619.48	(1)	\$26,856.33	\$ 197.55
Total Appropriations of Income					
Income Balance Transferred to Profit and Loss	\$	*355,619.48			\$ 197.55

(1) Proprietors Account.

(2) Records destroyed in storm, September, 1926.

(*) Indicates Debit Balance.

STATISTICS OF BOAT LINE COMPANIES—CALENDAR YEAR 1926
PROFIT AND LOSS BALANCES AND INCOME ACCOUNTS DETAILED—(Continued)

NAME OF ACCOUNT	Pensacola, St. Andrews & Gulf Steam- ship Co.	St. Johns River Transportation Company	The Florida Railroad & Navigation Co.	Thronateeska Navigation Company
PROFIT AND LOSS ACCOUNT.				
Balance from December 31, 1925.....	\$ 14,008.90	\$ 5,459.83	\$ *1,042,693.47	\$ *5,400.00
Current Profit and Loss, Year 1926.....	*18,172.92	*4,366.44	*361,010.33	1,867.80
Real Property and Equipment Credits.....	6,100.00			
Miscellaneous Credits.....	8,000.00			
Dividend Appropriations of Surplus.....	7,500.00			
Miscellaneous Appropriations of Surplus.....		5,459.83		
Real Property and Equipment Debits.....	6,100.00	33,258.41	7,766.17	
Delayed Income Debits.....			297.92	
Miscellaneous Debits.....				
Profit and Loss Balance, December 31, 1926.....	\$ *3,664.02	\$ 37,624.85	\$ *1,411,767.89	\$ *3,532.20
INCOME ACCOUNT—DETAILS.				
Freight Revenue.....	\$ 77,620.27	\$ 55,756.90	\$ 128,521.65	\$ 24,580.55
Passenger Revenue.....	3,014.43		17,353.82	318.30
Other Transportation Revenue.....			1,568.66	
Revenue from Operations other than Transportation.....	785.00			
Charter Revenue.....				
Total Revenue.....	\$ 81,419.70	\$ 55,756.90	\$ 147,444.13	\$ 24,898.85
Maintenance of Equipment.....	\$ 25,914.99	\$ 4,200.66	\$ 36,429.81	\$ 1,414.95
Maintenance of Terminals.....	1,812.02		4,297.21	
Traffic Expenses.....	395.92	1,200.14	10,502.97	
Transportation Expenses.....	61,667.41	33,940.33	138,602.37	21,355.39
General Expenses.....	5,333.79	10,895.78	39,380.39	
Charter Expenses.....		8,671.11	7,759.68	
Total Expenses.....	\$ 95,124.13	\$ 58,908.02	\$ 236,972.43	\$ 22,770.34
Net Revenue from Water Line Operations.....	\$ *13,704.43	\$ *3,151.12	\$ *89,528.30	\$ 2,128.51

Auxiliary Operations—Revenue			\$	366,984.71	
Auxiliary Operations—Expenses				629,554.49	
Net Revenue from Auxiliary Operations			\$	*262,569.78	
Net Water Line Operating Revenue	\$	*13,704.43	\$	*3,151.12	\$ *352,098.08 \$ 2,128.51
Water Line Tax Accruals		1,623.25			857.50
Water Line Operating Income	\$	*15,327.68	\$	*3,151.12	\$ *352,955.58 \$ 2,128.51
Total Other Income		787.78			2,055.25
Gross Income	\$	*14,539.90	\$	*3,151.12	\$ *350,900.33 \$ 2,128.51
Deductions from Gross Income		3,633.02		1,215.32	10,110.00 260.71
Net Income	\$	*18,172.92	\$	*4,366.44	\$ *361,010.33 \$ 1,867.80
Total Appropriations of Income					
Income Balance Transferred to Profit and Loss	\$	*18,172.92	\$	*4,366.44	\$ *361,010.33 \$ 1,867.80

(*) Indicates Debit Balance.

STATISTICS OF BOAT LINE COMPANIES—CALENDAR YEAR 1926
WATER TRANSPORTATION COMPANIES OPERATING WITHIN THE STATE OF FLORIDA

Name of Company.	Business Address.	Territory Served in General.
Caloosahatchee River Steamboat Company.....	Fort Myers, Fla.....	Operates steamers between Fort Meyers and Labelle, Fla.
Clyde Steamship Company.....	Pier 36, North River, New York, N. Y., and Jacksonville, Fla.	Operates ocean-going steamers out of Jacksonville and Miami; coast-wise steamers between Jacksonville and Miami, and River Line between Jacksonville, Sanford and Crescent City.
Kinzie Brothers Steamer Line.....	46 City Dock Fort Myers, Fla.	Operates between Fort Myers and Captava, Fla.
Palatka-Jacksonville Steamboat Line, Inc.....	Palatka, Fla.....	Operates between Palatka and Jacksonville on St. Johns River.
Pensacola, St. Andrews & Gulf Steamship Co.....	Pensacola, Fla.....	Operates steamers between Pensacola, Fla.; Mobile, Ala.; St. Andrews Bay Points, Apalachicola and Carrabelle, Fla.
St. Johns River Transportation Co.....	33 East Marks Street Orlando, Fla.	Operates between Jacksonville, Palatka, DeLand and Sanford, Fla.
The Florida Railroad & Navigation Co.....	220 W. 42nd St. New York, N. Y.	Operates steamers between Tampa, St. Petersburg, Fort Meyers and Everglades.
Thronateeska Navigation Company.....	Bainbridge, Ga.....	Operates between Apalachicola, Fla., and Bainbridge, Ga., serving landings on Apalachicola and Flint Rivers.

STATISTICS OF TELEGRAPH-CABLE COMPANIES—CALENDAR
YEAR 1926.

GENERAL BALANCE SHEET—ENTIRE COMPANY.

	Western Union Telegraph Company.	Postal Telegraph-Cable Company.
ASSETS.		
Investment in Plant and Equipment.....	\$ 246,225,976.54	\$ 50,000.00
Construction Work in Progress.....	15,264,101.69	
Investment Securities.....	8,418,422.51	
Long Term Advances Receivable.....	1,518,037.29	
Miscellaneous Investments.....	1,035,723.96	
Working Assets and Accrued Income.....	54,082,392.85	1,450,814.38
Deferred Debit Items.....	2,116,874.87	
Grand Total	\$ 328,661,529.71	\$ 1,500,814.38
LIABILITIES.		
Capital Stock	\$ 99,786,530.41	\$ 50,000.00
Capital Stock of Subsidiary Companies.....	1,771,400.00	
Funded Debt.....	72,651,020.00	
Working and Accrued Liabilities.....	24,094,446.36	1,251,373.92
Deferred Credit Items.....	48,904,616.69	
Appropriated Surplus.....	10,049,474.06	
Profit and Loss.....	71,404,042.19	199,440.46
Grand Total	\$ 328,661,529.71	\$ 1,500,814.38

STATISTICS OF TELEGRAPH-CABLE COMPANIES—CALENDAR
YEAR 1926

PROFIT AND LOSS ACCOUNT—ENTIRE COMPANY.

ITEMS.	Western Union Telegraph Company.	Postal Telegraph-Cable Company.
Credit Balance at Beginning of Year.....	\$ 64,968,110.72	\$ 196,186.52
Credit Balance Transferred from Income.....	15,205,049.21	3,253.94
Miscellaneous Credits	318,397.33	
Total	\$ 80,491,557.26	\$ 199,440.46
Dividend Appropriations of Surplus.....	\$ 7,980,700.00	
Miscellaneous Debits	1,106,815.07	
Credit Balance December 31, 1926.....	71,404,042.19	\$ 199,440.46
Total	\$ 80,491,557.26	\$ 199,440.46

STATISTICS OF TELEGRAPH-CABLE COMPANIES—CALENDAR
YEAR 1926.

INCOME ACCOUNT—ENTIRE COMPANY.

ITEMS.	Western Union Telegraph Company.	Postal Telegraph-Cable Company.
OPERATING INCOME.		
Telegraph and Cable Operating Revenues	\$ 134,464,886.43	\$ 3,566,766.67
Telegraph and Cable Operating Expenses	108,551,057.70	3,458,579.59
Net Telegraph and Cable Operating Revenue	\$ 25,913,828.73	\$ 108,187.08
Uncollectable Operating Revenues	\$ 470,627.00	\$ 21,064.70
Taxes Assignable to Operations	5,551,538.53	94,945.21
Deductions from Net Operating Revenues	\$ 6,022,165.53	\$ 116,009.91
Operating Income	\$ 19,891,663.20	\$ *7,822.83
Non-Operating Income	\$ 1,941,139.48	\$ 11,076.77
Gross Income	\$ 21,832,802.68	\$ 3,253.94
Deductions from Gross Income	6,525,608.87	
Net Income	\$ 15,307,193.81	\$ 3,253.94
Miscellaneous Appropriations of Income	102,144.60	
Transferred to Credit of Profit and Loss	\$ 15,205,049.21	\$ 3,253.94
(*) Indicates Debit Balance.		

STATISTICS OF TELEGRAPH-CABLE COMPANIES—CALENDAR YEAR 1926
OPERATING REVENUES AND EXPENSES, ENTIRE LINE AND STATE OF FLORIDA.

ITEMS.	WESTERN UNION TELEGRAPH COMPANY.				POSTAL TELEGRAPH-CABLE COMPANY.			
	Entire Company	State of Florida.			Entire Company	State of Florida		
		Intrastate	Interstate	Total		Intrastate	Interstate	Total
Revenue from Transmission—Telegraph.....	\$119,423,183.25	\$1,555,341.59	\$4,417,169.87	\$5,972,511.46	\$ 3,034,617.99	\$279,524.89	\$602,225.25	\$881,750.14
Revenue from Transmission—Cable.....	10,523,696.25							
Operations other than Transmission.....	6,757,546.12	62,647.58	228,976.12	291,623.70	532,148.68	5,479.22	13,115.91	18,595.13
Contract Payments to Transportation Co.'s.....	2,239,539.19	1,321.01	2,288.36	3,609.37				
Total Operating Revenues.....	\$134,464,886.43	\$1,616,668.16	\$4,643,857.63	\$6,260,525.79	\$ 3,566,766.67	\$285,004.11	\$615,341.16	\$900,345.27
OPERATING EXPENSES.								
Maintenance	\$ 26,704,563.55			\$ 685,382.95	\$ 533,382.90			\$ 83,045.39
Conducting Operations	77,393,786.67			3,915,159.19	2,817,484.57			872,230.07
General Expenses	4,452,707.48			200,451.42	107,712.12			12,603.74
Total Operating Expenses.....	\$108,551,057.70			\$4,800,993.56	\$ 3,458,579.59			\$967,879.20
Operating Ratio, per cent	80.73			76.69	96.37			107.50

Note: Interstate Revenue represents receipts or collections on Interstate messages in Florida. The Revenue from Interstate messages, etc., is not apportioned to States but is assigned to the State in which paid or collected.

STATISTICS OF TELEPHONE COMPANIES—CALENDAR YEAR 1926
NAME OF COMPANY, BUSINESS ADDRESS, EXCHANGES AND SUBSCRIBERS' STATIONS IN OPERATION—ALL
COMPANIES.

NAME OF COMPANY	Business Address.	EXCHANGES	Exchange.	Rural.	Extension.	Farmer.	P. B. X. and Intercom.	TOTALS.
Blountstown Telephone Co.....	Blountstown, Fla.....	Blountstown	33	49				82
Bradford County Telephone Co.....	Brooker, Fla.	Brooker	47					47
Broward Utilities Co.....	Hollywood, Fla.	Hollywood	281		45		11	337
Callahan Telephone Co.....	Callahan, Fla.	Callahan	42					42
		Hilliard	22					22
Cottondale Telephone Co.....	Cottondale, Fla.	Cottondale	45					45
Crestview Telephone Co.....	Crestview, Fla.	Crestview	71	28	1			100
		Valparaiso	20	12				32
DeFuniak Springs Telephone Co....	DeFuniak Springs, Fla.....	DeFuniak Spr'gs	320	115				435
Florida Telephone Corporation.....	Orlando, Fla.	Alachua	53	20				73
		Apopka	77	72	7		70	226
		Branford	8	3				11
		Bushnell	50	1	3			54
		Center Hill	33	5	2			40
		Clermont	91	13	2			106
		Crescent City	119	21	1			141
		Crystal River	51	11	3			65
		Dade City	200	69	4			273
		Eustis	305	20	20			345
		Groveland	50	12	4			66
		Hastings	83	111	8			202
		Inverness	100	5	1		35	141
		Jasper	64	7	1			72
		Kissimmee	295	37	29			361
		Lake Butler	67	51				118
		Leesburg	383	152	51			586
		Live Oak	279	26	8		10	323
		Mayo	23	1				24
		Mount Dora.....	128	33	12			173

		Monteverde	5	15	1			21
		Oakland	14	15				29
		Ocala	948	73	91	11	57	1,180
		Ocoee	42	17	1			60
		St. Cloud	96	6		4		106
		Tavares	101		7		5	113
		Umatilla	133	24	2	6		165
		Webster	8	5				13
		Wellborn	14	6				20
		White Springs	37	1				38
		Wildwood	45	6				51
		Williston	80	17		13		110
		Winter Garden	144	38	6		60	248
		Zephyrhills	21	2	1			24
G. & J. Telephone Co.	Carrabelle, Fla.	Carrabelle	15	10				25
Gulf Telephone Co.	Perry, Fla.	Perry	272	56	19	6		353
Hampton Telephone Co.	Hampton, Fla.	Hampton	9	13			4	26
High Springs Telephone Co.	High Springs, Fla.	High Springs	191	8				199
Homestead Telephone Co.	Homestead, Fla.	Homestead	206		23			229
Inter-County Telephone Co.	Fort Meyers, Fla.	Arcadia	558	90	41			689
		Avon Park	212	58	20			290
		Bowling Green	25	22	3			50
		Everglades	33	17	2			52
		Fort Meade	204	71	4			279
		Fort Meyers	1,060	93	121		21	1,295
		Immokalee	9					9
		Labelle	41	4	1			46
		Moore Haven	63	5	2			70
		Okeechobee	263	32	21			316
		Punta Gorda	215	39	13			267
		*Sebring	216	18	14			248
		Wauchula	256	73	19			348
McIntosh Telephone Co.	McIntosh, Fla.	McIntosh	43	99		26		168
Madison Telephone Co.	Madison, Fla.	Madison	222		11	46		279
Malone Telephone Co.	Malone, Fla.	Malone	27	3				30
Milton Telephone Exchange	Milton, Fla.	Milton	184	54		10		248

STATISTICS OF TELEPHONE COMPANIES—CALENDAR YEAR 1926
NAME OF COMPANY, BUSINESS ADDRESS, EXCHANGES AND SUBSCRIBERS' STATIONS IN OPERATION—ALL
COMPANIES—(Continued)

NAME OF COMPANY	Business Address.	EXCHANGES	Exchange.	Rural.	Extension.	Farmer.	P. B. X. and Intercom.	TOTALS.
Mitchell Telephone Co.	Sebring, Fla.	Sebring (See above *)						
Molino Telephone Co.	Molino, Fla.	Molino	22	12				34
Monticello Telephone Co.	Monticello, Fla.	Monticello	227	44				271
Orange City Telephone Co.	Orange City, Fla.	Orange City	71		1			72
Peninsular Telephone Co.	Tampa, Fla.	Auburndale	103		5			108
		Bartow	719	75	123			917
		Bradenton	1,979	490	267		583	3,319
		Clearwater	961	427	215		779	2,382
		Frostproof	137	53	15			205
		Haines City	296	68	48		88	500
		Lakeland	2,836	642	244		430	4,152
		Lake Wales	561	229	102		125	1,017
		Largo	107		4			111
		Mulberry	101	19	5			125
		New Port Richey	106	9	9			124
		Plant City	895	48	40			983
		Port Tampa City	82	5	7			94
		St. Petersburg	5,466	10	824		3,112	9,412
		Sarasota	1,396	254	209		792	2,651
		Tampa	16,758	428	2,533		2,575	22,294
		Tarpon Springs	370	68	19			457
		Winter Haven	697	165	78		223	1,163
Ponce De Leon Telephone Co.	DeFuniak Springs, Fla.	Ponce De Leon	55					55
Quincy Telephone Co.	Quincy, Fla.	Quincy	419		46	137		602
Riverside Telephone Co.	Blountstown, Fla.	Blountstown	70	22	2			94
Ruskin Tel., E. L. & P. Co.	Ruskin, Fla.	Ruskin	48					48
St. Joseph Tel. & Tel. Co.	Port St. Joe, Fla.	Apalachicola	127		2	6		135

		Port St. Joe.....	27					27
		River Junction.....	77				75	152
Sikes Telephone Co.....	Glennville, Ga.	Bunnell	58	31	5			94
		Flagler	12					12
		Baldwin	13					13
		Boynton	64		1			65
		Brooksville	264		14		50	328
		Bunnell	69		4			73
		Cedar Key	34					34
		Chipley	194	2	2	7		205
		Cocoa	261	104	37		256	658
		Coconut Grove	189		35			224
		Coral Gables	531		95		789	1,415
		Cross City	38					38
		Daytona Beach.....	2,066		368	12	1,210	3,656
		DeLand	846		101		316	1,263
		Delray	129		9		330	468
		Dunellon	120		5			125
		Eau Gallie.....	56		2		67	125
		Fernandina	222		18			240
		Ft. Lauderdale.....	371		50		175	596
		Ft. Pierce.....	603	41	68		354	1,066
		Gainesville	1,123		117		80	1,320
		Geneva	32		1			33
		Graceville	70			23		93
		Green Cove Sp'gs	130		7	6		143
		Havana	56		1	5		62
		Hawthorn	37					37
		Hialeah	94		4		10	108
		Hollywood	34		9		517	560
		Jacksonville	15,304		2,796	10	4,079	22,189
		Jacksonville Beh	40		2		57	99
		Jensen	26	16	2			44
		Kelsey City	67		8			75
		Key West	917		84	7	336	1,344
		Lake City.....	405		26	18	174	623
		Lake Worth	381		38		252	671
		Lynnhaven	78		3			81
		Melbourne	202		24		140	366
		Micanopy	64		1	6		71
		Miami	5,816		1,884		8,196	15,896

STATISTICS OF TELEPHONE COMPANIES—CALENDAR YEAR 1926
NAME OF COMPANY, BUSINESS ADDRESS, EXCHANGES AND SUBSCRIBERS' STATIONS IN OPERATION—ALL
COMPANIES—(Continued)

NAME OF COMPANY	Business Address.	EXCHANGES	Exchange.	Rural.	Extension.	Farmer.	P. B. X. and Intercom.	TOTALS.
		Miami Beach.....	563		227		4,024	4,814
		New Smyrna.....	390		27			417
		North.....	197		27			224
		Oviedo.....	43					43
		Orlando.....	3,632		626	25	1,558	5,841
		Orange Park.....	35		2			37
		Palatka.....	753		126	17	34	930
		Panama City.....	475		35		131	641
		Pensacola.....	3,194		408	12	292	3,906
		Port Orange.....	37					37
		St. Augustine.....	1,715		248	11	974	2,948
		Sanford.....	1,277		170	8	297	1,752
		Stuart.....	166		18		44	228
		Titusville.....	137	31	10		9	187
		Vero Beach.....	171	22	15		171	379
		W. Palm Beach.....	3,840		1,129		5,902	10,871
Southern Tel. & Construction Co.....	Tallahassee, Fla.	Tallahassee.....	945	165	115	14	100	1,339
Starke Telephone Co.....	Starke, Fla.	Starke.....	156	34	5	17		212
The Interlachen Telephone Co.....	Interlachen, Fla.	Interlachen.....	43	22				65
Tri-City Telephone Co.....	Geneva, Ala.	Bonifay.....	121	14				135
Waldo Telephone Co.....	Starke, Fla.	Waldo.....	34					34
West Florida Tel. & Tel. Co.....	Marianna, Fla.	Marianna.....	256	8	14			278
Winter Park Telephone Co.....	Winter Park, Fla.	Winter Park.....	600	31	57		122	810
Total			93,814	5,500	14,503	463	40,101	154,381

STATISTICS OF TELEPHONE COMPANIES—CALENDAR YEAR 1926
GENERAL BALANCE SHEET—CLASS "A," "B" AND "C"—ENTIRE COMPANY.

NAME OF COMPANY	Class	ASSETS.				
		Plant and Equipment	Other Investments and Advances	Working Assets Accrued Income	Deferred Debit Items	Total Assets
DeFuniak Springs Telephone Company.....	C	\$ 26,960.90		\$ 1,651.35		\$ 28,612.25
Florida Telephone Corporation	B	1,245,530.11		85,434.36	\$ 121,257.47	\$ 1,452,221.94
Homestead Telephone Company	C	47,798.05		10,569.64	630.71	58,998.40
Inter-County Telephone & Telegraph Company.....	B	1,073,904.57		78,092.41	27,801.74	1,179,798.72
Madison Telephone Company	C	26,144.99		1,506.97		27,651.96
Milton Telephone Exchange	C	33,464.06		4,534.99		37,999.05
Peninsular Telephone Company	A	9,901,180.69	682,142.48	2,009,416.30	442,968.99	13,035,708.46
Quincy Telephone Company	C	77,194.20		2,727.98		79,922.18
St. Joseph Tel. & Tel. Company.....	C	68,989.30		9,019.02	134.31	78,142.63
Southern Bell Tel. & Tel. Company.....	A	163,010,992.38	6,934,138.60	7,856,602.71	1,525,360.31	179,327,094.00
Southern Telephone & Construction Company.....	B	129,144.16	28,500.00	33,841.47	363.60	191,849.23
Winter Park Telephone Company	C	139,513.55	4,000.00	3,484.61	648.67	147,646.83
Total		\$ 175,780,816.96	\$ 7,648,781.08	\$ 10,096,881.81	\$ 2,119,165.80	\$ 195,645,645.65

STATISTICS OF TELEPHONE COMPANIES—CALENDAR YEAR 1926
GENERAL BALANCE SHEET—CLASS "A," "B" AND "C"—ENTIRE COMPANY.—(Continued)

NAME OF COMPANY	Class	LIABILITIES.					
		Capital Stock or Proprietors Account	Funded Debt Notes Payable	Working and Accrued Liabilities	Deferred Credit Items	Surplus Account	Total Liabilities
DeFuniak Springs Telephone Co.....	C	\$ 7,800.00	\$ 12,101.35	\$ 1,266.60	\$ 4,027.90	\$ 3,416.40	\$ 28,612.25
Florida Telephone Corporation.....	B	770,000.00	588,000.00	44,967.40	46,732.13	2,522.41	1,452,221.94
Homestead Telephone Company.....	C	10,000.00	41,119.84	2,425.67	6,643.43	*1,190.54	58,998.40
Inter-County Tel. & Tel. Co.....	B	35,000.00	1,007,896.20	157,296.85	80,132.78	*100,527.11	1,179,798.72
Madison Telephone Company.....	C	14,517.71	8,800.00	214.60	4,119.65		27,651.96
Milton Telephone Exchange.....	C	21,812.99	11,000.00	1,245.24	3,940.82		37,999.05
Peninsular Telephone Company.....	A	5,913,500.00	5,348,500.00	553,128.52	1,046,027.48	174,552.46	13,035,708.46
Quincy Telephone Company.....	C	51,854.37	9,500.00	1,671.88	16,895.93		79,922.18
St. Joseph Tel. & Tel. Co.....	C	50,000.00	4,000.00	5,600.47	5,945.72	12,596.44	78,142.63
Southern Bell Tel. & Tel. Co.....	A	79,999,900.00	57,102,985.91	5,622,558.77	30,282,982.65	6,318,666.67	179,327,094.00
Southern Telephone & Const. Co.....	B	100,000.00	25,000.00	5,536.97	37,979.77	23,332.49	191,849.23
Winter Park Telephone Co.....	C	71,700.00	47,727.16	4,502.89	18,641.59	5,075.19	147,646.83
Total		\$ 87,046,085.07	\$ 64,206,630.46	\$ 6,400,415.86	\$ 31,554,069.85	\$ 6,438,444.41	\$ 195,645,645.65

(*) Debit.

STATISTICS OF TELEPHONE COMPANIES—CALENDAR YEAR 1926.
INCOME ACCOUNT—CLASS "A," "B" AND "C" COMPANIES.

NAME OF COMPANY	Telephone Operating Revenues	Telephone Operating Expenses	Net Telephone Operating Revenue	Net Revenue From Other Operations	Total Net Operating Revenues	Uncollect- able Operating Revenues	Taxes Assignable to Operations	Deductions From Net Operating Revenues
DeFuniak Springs Telephone Co.....	\$ 11,342.20	\$ 8,766.69	\$ 2,575.51	-----	\$ 2,575.51	-----	\$ 462.10	\$ 462.10
Florida Telephone Corporation.....	221,913.53	145,739.95	76,173.58	-----	76,173.58	-----	13,797.89	13,797.89
Homestead Telephone Company.....	21,388.33	21,735.65	*347.32	-----	347.32	-----	180.00	180.00
Inter-County Tel. & Tel. Co.....	194,450.93	179,354.41	15,096.52	-----	15,096.52	\$ 2,065.20	9,550.78	11,615.98
Madison Telephone Company.....	13,379.70	8,128.74	5,250.96	-----	5,250.96	-----	358.00	358.00
Milton Telephone Exchange.....	15,697.53	9,213.17	6,484.36	-----	6,484.36	-----	953.43	953.43
Peninsular Telephone Company.....	2,239,788.59	1,535,975.67	703,812.92	-----	703,812.92	14,400.00	128,179.68	142,579.68
Quincy Telephone Company.....	17,837.72	14,930.47	2,907.25	-----	2,907.25	-----	835.95	835.95
St. Joseph Tel. & Tel. Co.....	25,792.91	18,187.61	7,605.30	-----	7,605.30	-----	588.17	588.17
Southern Bell Tel & Tel. Co. (1).....	4,996,151.42	4,029,762.50	966,388.92	-----	966,388.92	63,252.48	252,469.07	315,721.55
Southern Telephone & Const. Co.....	59,038.43	38,172.13	20,866.30	\$ 827.00	21,693.30	-----	4,312.91	4,312.91
Winter Park Telephone Co.....	35,041.30	26,247.97	8,793.33	-----	8,793.33	-----	823.46	823.46
Total	\$ 7,851,822.59	\$6,036,214.96	\$ 1,815,607.63	\$ 827.00	\$ 1,816,434.63	\$ 79,717.68	\$412,511.44	\$492,229.12

STATISTICS OF TELEPHONE COMPANIES—CALENDAR YEAR 1926
INCOME ACCOUNT—CLASS "A," "B" AND "C" COMPANIES—(Continued)

NAME OF COMPANY	Operating Income	Non- Operating Income	Gross Income	Deductions From Gross Income	Net Income	Appropriations of Income	Balance Transferred to Profit and Loss
DeFuniak Springs Telephone Co.....	\$ 2,113.41		\$ 2,113.41	\$ 439.21	\$ 1,674.20	\$ 607.80	\$ 1,066.40
Florida Telephone Corporation.....	62,375.69	\$ 1,200.00	63,575.69	34,546.12	29,029.57	28,806.64	222.93
Homestead Telephone Company.....	*527.32		*527.32	3,415.11	*3,942.43		*3,942.43
Inter-County Tel. & Tel. Co.....	3,480.54	9,165.82	12,646.36	82,266.55	*69,620.19		*69,620.19
Madison Telephone Company.....	4,892.96		4,892.96	724.88	4,168.08		4,168.08
Milton Telephone Exchange.....	5,530.93		5,530.93	1,181.00	4,349.93		4,349.93
Peninsular Telephone Company.....	561,233.24	47,625.42	608,858.66	269,039.55	339,819.11	171,830.63	167,988.48
Quincy Telephone Company.....	2,071.30		2,071.30	710.93	1,360.37		1,360.37
St. Joseph Tel. & Tel. Co.....	7,017.13		7,017.13	353.90	6,663.23		6,663.23
Southern Bell Tel. & Tel. Co. (1).....	650,667.37		650,667.37	318,119.42	332,547.95		332,547.95
Southern Telephone & Const. Co.....	17,380.39	401.83	17,782.22	1,750.80	16,031.42	8,000.00	8,031.42
Winter Park Telephone Company.....	7,969.87	148.35	8,118.22	4,157.46	3,960.76	2,604.58	1,356.18
Total	\$ 1,324,205.51	\$ 58,541.42	\$ 1,382,746.93	\$ 716,704.93	\$ 666,042.00	\$ 211,849.65	\$ 454,192.35

(1) Florida operations only. (*) Indicates Debit Item.

STATISTICS OF TELEPHONE COMPANIES—CALENDAR YEAR 1926
INCOME ACCOUNT—CLASS "D" COMPANIES

NAME OF COMPANY	Operating Revenue	Total Revenue	Operating Expenses	Taxes	Interest and Miscellaneous Deductions	Net Income
Blountstown Telephone Company.....	\$ 1,505.50	\$ 1,505.50	\$ 1,476.00	\$ 24.88		\$ 4.62
Bradford County Telephone Company.....	1,086.00	1,086.00	1,020.00	15.00	88.00	*37.00
Broward Utilities Company (1).....	29,376.81	29,376.81	22,106.54			7,270.27
Callahan Telephone Company.....	2,022.21	2,709.71	1,857.42	35.25	22.10	794.94
Cottontale Telephone Company.....	2,075.06	2,075.06	2,035.00	85.80		*45.74
Crestview Telephone Company.....	5,218.75	5,218.75	4,493.32	139.36	304.00	281.07
G. & J. Telephone Company.....	721.65	721.65	649.00	72.65		
Gulf Telephone Company.....	12,204.83	12,204.83	10,616.54	389.25	75.34	1,123.70
Hampton Telephone Company.....	1,089.72	1,089.72	577.82	19.05		492.85
High Springs Telephone Company.....	5,925.00	5,925.00	4,240.00			1,685.00
McIntosh Telephone Company.....	5,782.92	5,782.92	5,070.02	88.60	107.83	516.47
Malone Telephone Exchange (2).....	125.00	125.00	125.00			
Malone Telephone Company (3).....	250.50	250.50	260.77			*10.27
Mitchell Telephone Company (4).....	2,113.29	2,113.29	1,479.00	81.00	880.92	*327.63
Molino Telephone Company.....	1,769.76	1,769.76	1,793.94	71.76		*95.94
Monticello Telephone Company.....	7,229.79	7,229.79	6,443.00	340.15		446.64
Orange City Telephone Company.....	2,723.18	2,723.18	2,578.02	148.20		*3.04
Ponce de Leon Telephone Company.....	1,975.85	1,975.85	1,845.75	80.40		49.70
Riverside Telephone Company.....	8,177.94	8,177.94	8,059.94	83.83	290.27	*256.10
Ruskin Telephone, Electric Light & Power Co.....	2,201.51	2,201.51	1,951.08	2.52		247.91
Sikes Telephone Company (5).....	2,388.51	2,388.51	3,370.33			*981.82
Starke Telephone Company.....	8,567.10	8,567.10	8,429.89	209.55		*72.34
The Interlachen Telephone Company.....	3,263.87	3,263.87	2,693.41	43.95		526.51
Tri-City Telephone Company.....	3,632.00	3,632.00	2,907.80	276.40	68.70	379.10
Waldo Telephone Company.....	1,923.55	1,923.55	1,889.46	39.00		*4.91
West Florida Telephone Company.....	11,432.38	11,432.38	9,772.94	590.35	150.00	919.09
Total.....	\$ 124,782.68	\$ 125,470.18	\$ 107,741.99	\$ 2,836.95	\$ 1,987.16	\$ 12,904.08

(*) Indicates Debit.

(1) Sold Southern Bell Tel. & Tel. Co., November 10, 1926.

(2) Ceased operations March 31, 1926.

(3) Commenced operations August 1, 1926.

(4) Sold to Inter-County Tel. & Tel. Co., March 1, 1926.

(5) Sold to Southern Bell Tel. & Tel. Co., September 30, 1926.

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